OROVILLE UNION HIGH SCHOOL DISTRICT

2020-2021

Original Budget

2211 Washington Avenue
Oroville, CA 95966
(530)538-2300 Fax (530)538-2308
www.ouhsd.org

INTRODUCTORY SECTION

OROVILLE UNION HIGH SCHOOL DISTRICT

Board of Education

Scott Damon, President
Bonnie King, Vice President
Nannette Walker, Clerk
Ray Sehorn, Trustee
Amber Englund, Trustee

District Office Administration

Dr. Corey Willenberg, Superintendent
Susan Watts, CMA, CPA, Assistant Superintendent of Business (CBO)
Kevin Simas, Director of Education

Site Principals

Dan Ramos, Las Plumas High School
Cristi Tellechea, Oroville High School
Tim Drury, Prospect High School
Jeff Ochs, Director of Alternative Education

Mission

Preparing students for the future today

Core Beliefs

We believe:

- Every student can learn at their own pace
- Active engagement of students by caring adults is key to helping students achieve
- Every student should have access to services and supports to enhance their learning experience
- Every student should be exposed to college and/or career opportunities
- Every student should learn the skills necessary to succeed in post-secondary education or in a career path
- Every member of the learning community deserves to be part of a safe, caring and nurturing learning environment and should be treated with respect, dignity and worth

Vision Statement

OUHSD will provide a variety of quality educational experiences for students of all learning styles, in a safe and nurturing environment to prepare them to be critical thinkers and consumers in the 21st century in a fiscally responsible manner. Learning communities will provide programs and experiences that promote academic achievement and personal and social growth of every student.

We expect:

- All students to graduate
- Strategic establishment of positive relationships with all students in class
- Teachers to engage students in the active learning process, which includes participation, discussion, writing, hands-on activities and experiential learning opportunities
- Teaching, modeling and reinforcement of prosocial classroom skills (following directions the first time, actively listening, waiting patiently, sharing with others, etc.)
- Classroom behavioral expectations to be posted, taught, reviewed and known by every student
- Students and teachers to use technology to enhance the educational experience
- Staff involvement and engagement in professional learning communities to support development in all curricular areas
- Curriculum and instructional practices to be aligned with the Common Core State Standards and the Standards for the Teaching Profession
- Our schools to actively pursue, encourage and welcome increased family and community involvement

In response to the COVID-19 pandemic, the Governor issued Executive Order N-56-20: Empowering Schools to Focus on COVID-19 Response and Transparency. Under this order, the deadline to complete Local Control Accountability Plan (LCAP) has moved from June to December 15, 2020.

BUDGET DEVELOPMENT

Budget Summary

The Oroville Union High School District was founded in 1892. It is located in southern Butte County and encompasses approximately 723 square miles. Elementary districts feeding students into the district include Oroville Elementary, Thermalito, Palermo, Bangor, Golden Feather and Pioneer. The district is comprised of two comprehensive high schools, two alternative high schools and an adult school.

Governance. An elected board of trustees governs the school district. There are five members of the board; each elected for a four-year term. The school board meets once a month on the third Wednesday.

Enrollment. The enrollment for the year is expected to be 2,245 students. District enrollment trends over the last ten years, and a projection for 2020/21, are as follows:

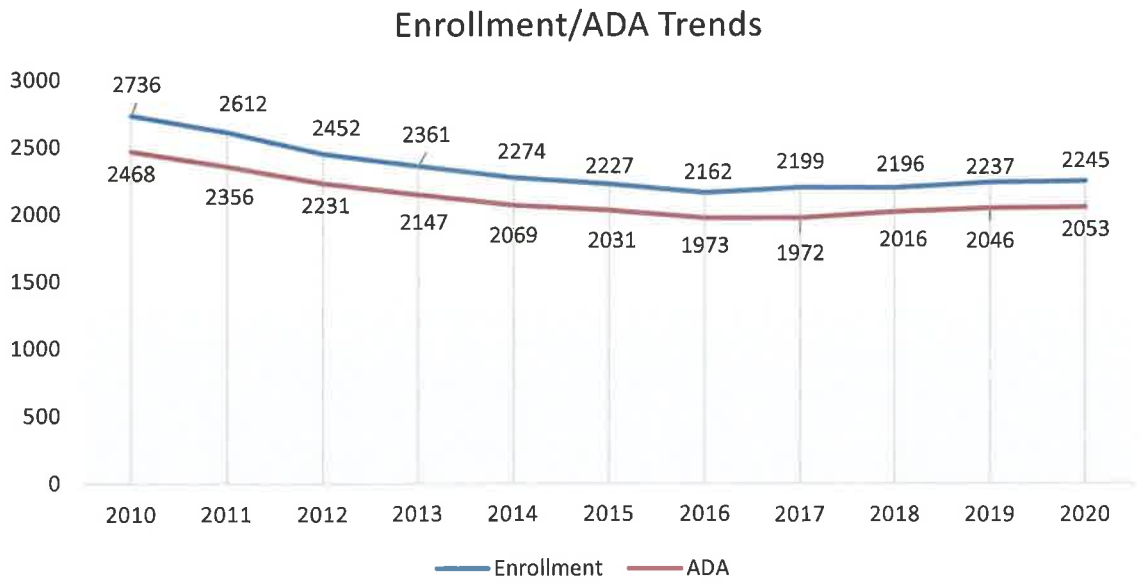
Year	Enrollment	Change	% Change
October 2010	2,736	(124)	(4.3%)
October 2011	2,612	(124)	(4.5%)
October 2012	2,452	(160)	(6.0%)
October 2013	2,361	(91)	(3.7%)
October 2014	2,274	(87)	(3.8%)
October 2015	2,227	(47)	(2.0%)
October 2016	2,162	(65)	(2.9%)
October 2017	2,199	37	1.7%
October 2018	2,196	(3)	0.0%
October 2019	2,237	41	1.9%
October 2020*	2,245	8	0.0%

* Projection

ADA. Average Daily Attendance (ADA) is frequently used to determine the amount of funding to be received by the district. It is calculated by dividing the total days of student attendance by total days of instruction offered. This number represents the percentage of actual attendance earned by the students. District attendance for the last ten years, with a projection for 2020/21, follows:

Year	ADA	Change	% Change
2010/11	2,468.28	(89.66)	(3.5%)
2011/12	2,356.04	(112.24)	(4.5%)
2012/13	2,230.57	(125.47)	(5.3%)
2013/14	2,146.51	(84.06)	(3.8%)
2014/15	2,069.46	(77.05)	(3.6%)
2015/16	2,031.35	(38.11)	(1.8%)
2016/17	1,972.58	(58.77)	(2.9%)
2017/18	1,971.62	(.96)	(0.0%)
2018/19	2015.72	44.10	2.2%
2019/20	2046.47	30.75	1.5%
2020/21*	2053.30	6.83	0.0%

* Projection



Budget. The district's fiscal year is from July 1 to June 30, as required by the state. The budget for the current year totals $ 36.4 million. $ 32 million is in the General Fund, a fund used to record the day-to-day operations of the district. The remainder is in the five special purpose funds. The funds and their budgets are shown below:

Fund	2019/20 Expenditures	2020/21 Expenditures	% Change
General	$ 31,641,680	$ 31,813,793	1%
Adult	$ 2,191,276	$ 1,472,259	(33%)
Cafeteria	$ 1,056,980	$ 1,276,465	21%
Capital Facilities	$ 213,000	$ 16,000	(92%)
Bond Int & Redemp	$ 1,660,671	$ 1,811,611	9%
Scholarships	$ 43,000	$ 55,000	28%
Total	$ 36,806,607	$ 36,445,128	(1%)

Budget Adoption Process

The district is required to complete a Local Control Accountability Plan (LCAP) in which tools and processes are identified that will be utilized to improve student achievement. This year, the deadline to submit the LCAP is December 15, 2020. Administration will carry out a needs assessment, identify goals, gather input from stakeholders, and then develop programs to achieve the goals and specify the strategies and resources necessary to deliver the programs to the students. The plan will address the specific needs of low income, English language learners and foster students as a portion of the funding to be received is to be designated for this purpose. The LCAP will be incorporated into the budget through a budget revision. The LCAP is subsequently submitted to the county office of education for approval.

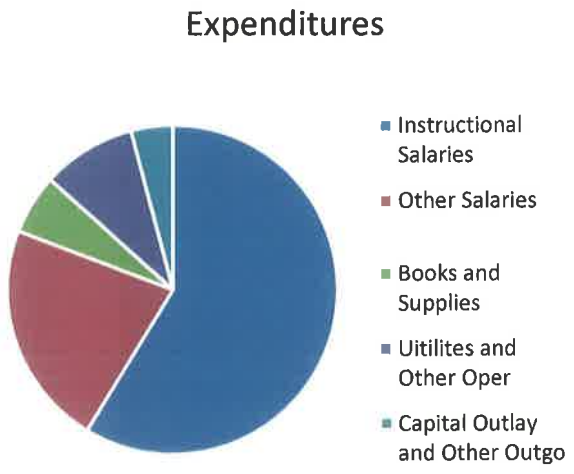
The budget is built by carrying the same programs forward from year to year, adjusting staffing costs for step changes on the master schedules and salary schedules. Additional special purpose funding or a decision by the board to add to or subtract from a program can change the budget. There are district established staffing ratios and discretionary allocations to site principals. Normally, the budget must also include any expenditures identified in the LCAP. This year, the LCAP will be incorporated into a budget revision that will be prepared at a later date. The process of creating the budget begins in January with the Governor's proposed budget for the state, which is the primary source of funding for schools. District administration prepares the budget details. In June, the board adopts a budget for the upcoming fiscal year. That budget is then monitored and adjusted as needed during the course of the year. The district is required by state law to provide the board with two interim financial reports during the year, which reflect any necessary budget adjustments. Additional budget revisions may be submitted to the board during the course of a year on an as-needed basis.

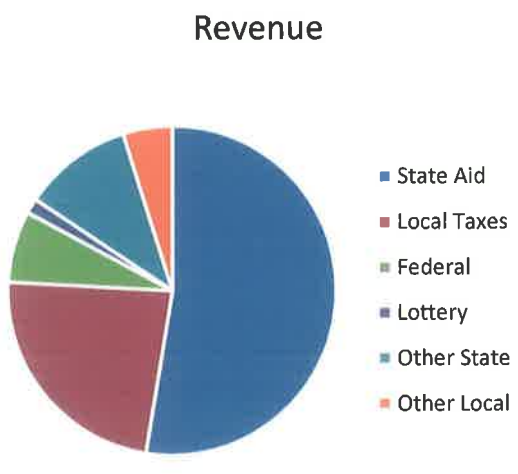
Expenditures. In 2020/21, the district anticipates spending $14,171 per student. The greatest proportion of this goes to salaries in direct instruction. 81% of the budget is spent on salaries and benefits. Spending categories are shown below:

Category	2020/21 Expenditures	$ per Student	% of Total
Instruct Personnel	$ 18,681,652	$ 8,322	59%
Other Personnel	$ 7,023,353	$ 3,128	22%
Books, Supplies	$ 1,873,959	$ 835	6%
Util, Repairs, Other	$ 2,930,043	$ 1,305	9%
Capital, Other Outgo	$ 1,304,786	$ 581	4%
Total	$ 31,813,793	$14,171	100%

Revenues. The largest source of funding is the Local Control Funding Formula (LCFF) allocation. This is a state allocation of general-purpose money and is made up of state aid and local taxes. For 2020/21, the LCFF allocation is $13,460 per student for a total allocation of $22.9 million. This represents 76% of all district revenues. Revenue categories are shown below:

Category	2020/21 Revenues	$ per Student	% of Total
State Aid	$ 15,886,772	$ 7,076	53%
Local Taxes	$ 7,043,144	$ 3,137	23%
Federal	$ 2,126,151	$ 947	7%
Lottery	$ 444,000	$ 198	1%
Other State	$ 3,251,796	$ 1,448	11%
Other Local	$ 1,467,163	$ 654	5%
Total	$ 30,219,026	$13,460	100%





Reserves. The total budget includes the beginning balance and all anticipated income for the year. The ending balance is the resources that remains after expenditures are deducted from the total budget amount. The ending balance is also referred to as the district's "reserves". The fund balance is broken down into five classifications:

- Nonspendable – amounts that are not in spendable form, such as revolving cash accounts, inventory and prepaid items.
- Restricted – amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, laws or regulations of other governments or by law through constitutional provisions or enabling legislation.
- Committed – amounts subject to internal constraints self-imposed by formal action of the district's governing board.
- Assigned – amounts the district intends to be used for specific purposes. Authority to establish assignments has been designated to the Superintendent and the Assistant Superintendent of Business.
- Unassigned – the residual balance that has not been restricted, committed or assigned to specific purposes. The Reserve for Economic Uncertainties is included in this category.

Components of the 2020/21 General Fund ending fund balance are as shown below:

Components	2020/21 Estimated Balance
Nonspendable (Revolving Cash/Prepaid Expenditures)	$ 46,150
Restricted:	
Medi-Cal Billing Reimbursement	49,828
School Emergency Relief Funds	606,477
Assigned:	
Harrison Stadium	100,000
Solar Savings Set-Aside	45,362
Vehicle Replacement	23,692
Baseball/Softball Field Lighting	46,132
Unassigned:	
Reserve for Economic Uncertainties **	954,414
BP 3100 Reserves ** ($2.8 million below requirement)	1,739,179
Unassigned	
Total	$2,954,929

** Board Policy 3100 requires a General Fund balance of 12% in these categories to protect against unforeseen circumstances.

Reserves (cont.).

Assigned and Unassigned General Fund Reserves	
Assigned Reserves	$ 215,186
Unassigned Reserves	2,693,593
Total	$2,908,779
Required Reserve for Economic Uncertainties (3%)	954,414
Reserves in Excess of Requirement	$1,954,365

Excess reserves above the state requirement of 3% exist for:

- Salary and benefit settlements with employee groups. Negotiations for 2020/21 are just starting for all groups. Certificated health benefit premium costs are uncapped, thus the District must have the ability to absorb cost increases until budget adjustments can be made or negotiated.

- Assigned reserves for one-time purposes. Specific funds have been set aside for one-time purposes such as the stadium and solar maintenance. A donation for a baseball/softball field lighting project is accumulating until the District gets enough funds to undertake the project.

- Protection during declining enrollment. Although enrollment appears to be leveling out, the district has experienced a significant drop in the number of students enrolled in the past. It is difficult to implement budget reductions in proportion to the loss in revenue in perfect coordination with the loss of students. Excess reserves allow time to properly plan for budget reductions and, in some cases, wait out the loss of enrollment without making budget adjustments.

- Repair and maintenance of aging facilities and bus/vehicle fleet. Reserves allow the district to meet its obligations when a building needs an unplanned repair, technology equipment fails or a bus or other vehicle breaks down.

- Volatility in state funding or general economic conditions. In the current budget year, the district is projected to suffer drastic cuts in state funding. The State is also proposing to defer apportionment payments. In addition, the district faces the potential of mid-year budget cuts at the State level. As reserves are difficult to build during tough times, having a reserve over the state minimum insures that obligations can continue to be met.

- Unplanned needs of special education students. The district must have financial resources available to allow for flexibility to meet the needs for appropriate educational services for this group. As students and/or interventions frequently change, it is difficult to accurately project expenditures each year.

The total ending balance of $2,954,929 is an estimated amount which includes an anticipated beginning fund balance which is determined by estimating 2019/20 income and expenditure figures. 2019/20 actual results will be finalized during the year-end closing process and reported in the Unaudited Actual report due September 15.

Please note that the unassigned ending fund reserves are projected to be 8% at year-end. This is below the 12% required by Board Policy 3100. This policy requires the development of a plan to recover the shortage in the fund balance.

Budget Assumptions for 2020/21

Fund Name: General Fund

Purpose: The General Fund is the general operating fund of the district. It is used to account for all financial resources except those required to be accounted for in another fund.

Assumptions:

Revenues:

- Enrollment is projected at 2,245.
- Average Daily Attendance is projected at 2,053.
- The State budget suspends the 2.31% COLA and applies a 10% reduction to LCFF, resulting in a 7.92% reduction in the base grant amounts. The LCFF entitlement per ADA is $8,590 base grant, $223 grade span add-on, $1,300 Supplemental and $827 Concentration grants. Supplemental and Concentration grant funds are provided for students qualifying for free or reduced meals, for students that are English language learners, and for students that live in foster homes or are homeless. 73% of the District's students qualify in at least one of these categories. The state budget also includes deferrals of state apportionment payments. 15% of the LCFF and State Special Education apportionment payments will be received after the end of the year.
- ADA estimates include six ADA from students in BCOE operated programs, for which the revenue ($46K) will be transferred to the county based on the District's LCFF funding rate.
- 24% ($3 million) of the State's obligation for revenue limit funding will be received in quarterly payments from the Education Protection Account (EPA), which was originally established with the passage of Proposition 30 and then extended with the passage of Proposition 55. Although this is not additional funding, the district is required to report on its expenditure annually. EPA funds cannot be used to pay for administrative costs. Existing certificated instructional salaries will be journaled from the unrestricted resource to the EPA resource to fully utilize these funds.
- All federal funding is projected to remain unchanged. $600K in COVID-19 Schools Emergency Relief Funds will be used to mitigate the additional costs related to accommodating safety measures related to the virus, with the remainder applied to one-time relief with the budget deficit.
- Lottery is estimated at $207 per prior year ADA.
- Additional Special Education funding is received as the result of a new funding model to be phased in over a three-year period, in addition to increase in funding included in the State budget.

Budget Assumptions for 2020/21

Fund Name: General Fund (cont.)

Revenues (cont.)

- $984K in funding will be received for the Career Technical Education Incentive Grant (CTEIG) program. This grant will be used to partially fund salaries formally funded by the County Regional Occupations Program. This grant requires a two to one financial match. Due to budget constraints, it is projected that the district may not be able to fully utilize the funding that has been allocated.

- The Las Plumas Agriculture Department was awarded a $330K K12 Strong Workforce grant. This one-time revenue source will be used to promote community workforce activities and introduce Palermo Middle School students to agricultural education.

- Incudes expenditure of the Lower Performing Students Block Grant of $70K. This grant will be used to provide support for the incoming freshman. This grant must be expended by June 30, 2021.

- A three-year average is used to estimate interest and miscellaneous income.

Expenditures:

- Transfer of three special education programs from BCOE to the district. The transfer of these programs brings three certificated teachers and eleven para-educators into the district's employment. A reduction in the bill back from BCOE will help fund these positions.

- Step and column increases are provided for all eligible employees.

- Certificated Staffing
  - 111.20 FTE Teachers
  - 1.00 FTE Librarian
  - 6.80 FTE Counselors
  - 5.56 FTE Site Administrators
  - 2.50 FTE Psychologists (includes contracted)
  - 2.00 FTE Social Worker
  - 1.00 FTE Director of Education
  - 1.00 FTE Superintendent

Budget Assumptions for 2020/21

Fund Name: General Fund (cont.)

Expenditures (cont.):

- Classified Staffing
  - 33.37 FTE Para-Educators
  - 13.00 FTE School Site Clerical
  - .25 FTE IEP Scheduler
  - 2.00 FTE Campus Supervisors
  - 16.81 FTE Transportation Employees
  - 16.53 FTE Maintenance, Grounds, Custodians
  - 3.00 FTE Technology
  - 6.00 FTE Universal Workers
  - .88 FTE Library Aides
  - 1.75 FTE Supplemental Ed Techs
  - 1.00 FTE Indian Ed Grant Coordinator
  - 5.44 FTE District Office Confidential
  - 2.00 FTE Classified Supervisors
  - 1.00 FTE Classified Administrator

- Employee Benefits
  - 16.15% STRS (certificated) (.95% decrease)
  - 20.70% PERS (classified) (.98% increase)
  - 6.20% Social Security (classified)
  - 1.45% Medicare (all employees)
  - .05% State Unemployment Insurance (all employees)
  - 2.46% Workers' Comp Insurance (all employees)
  - 3.61% Retiree Health Benefits (all employees)

- Medical Benefits
  - $22.973 annually – CVT (active certificated) (3% increase or $686 per employee)
  - $20,859 annually – CVT (single certificated retirees) (7% increase or $1,336 per retiree)
  - $35,952 annually – CVT (certificated retiree plus spouse) (7% increase or $2,295 per retiree)
  - $45,612 annually – CVT (certificated retiree plus family) (7% increase or $2,891 per retiree)
  - $12,000/$12,840 annual cap – JPA (board members, administrators, confidential/supervisory, classified) (No change)

- Property and Liability Insurance
  - $487K Property and Liability Insurance (28% increase or $108K) due to risk of wildfire claims, COVID-19 claims and changes in the statute of limitations for sexual assault claims

Budget Assumptions for 2020/21

Fund Name: General Fund (cont.)

Expenditures (cont.):

- Site Budgets
  - $100 per CBEDS enrollment for general expenditures, 10% of which will be withheld until actual CBEDS is counted in October
  - $8,500 for athletic equipment reconditioning
  - $5 per athlete in lottery funds for equipment replacement
  - $15 per CBEDS enrollment in lottery funds for computer maintenance
  - $500 per art, drama and band section
  - $700 per non-home economics CTE section
  - $800 per home economics section
  - $500 per site for administrator travel
  - $11 per prior year on-campus enrollment of restricted lottery for book Replacement. Prospect High allocated $3,000.
  - $3,000 for Mock Trial
  - $1,500 for Academic Decathlon
  - $135K for athletic, band and agriculture department travel
  - Prospect High receives a $33,900 site allocation, a $5000 lottery allocation for computer repairs and $500 for mileage
  - $7,500 Community Day School supplies and copier costs
  - $5,900 Independent Study supplies and copier costs
  - $10,500 College Connection operating costs
  - $60,000 Summer School and Oroville Adult Credit Recover salaries and benefits
  - $13,800 Adult Transition Center program supplies and services

- Transfers To Other Funds
  - $ 224,078 Cafeteria Fund support

- Unrestricted Contributions to Restricted Programs
  - $3,370,319 Special Education Program
  - $ 960,168 Restricted Maintenance

- The district must budget 3% of total General Fund expenditures and other outgo for routine repair and maintenance. $960K has been budgeted for general maintenance ($954K required). $150K of this is set aside for deferred maintenance expenditures such as seal coating, roofing, or flooring.

- $295K savings on electrical costs realized upon operation of solar which will be used to make payments on a California Energy Commission loan.

- Budgeted expenditures will be revised to include all costs identified in the LCAP. Technology expenditures include purchases for which discounts were applied through the E-rate program.

- $228K is budgeted to contract for two school resource officers.

Budget Assumptions for 2020/21

Fund Name: Adult Education Fund

Purpose: The Adult Education Fund is used to account for resources committed to adult education programs maintained by the district.

Assumptions:

- $1 million will be received from the Adult Education Consortium to fund the Oroville and Chico centers. This has been reduced by $117K when compared to prior year due to estimated State budget reductions.
- Federal Adult Literacy funds are budgeted at prior year levels.
- A three-year average is used to estimate student fee and interest income.
- Staff
  - 7.00 FTE Full-time teachers
  - .44 FTE Administrator
  - 3.00 FTE Clerical
  - 1.50 FTE Para-Educator
  - 1.00 FTE Navigator
  - .71 FTE Custodian
  - Various part-time teachers for fee-based classes

Fund Name: Cafeteria Fund

Purpose: The Cafeteria Fund is used to account for revenues and expenditures made to operate the cafeterias in the district.

Assumptions:

- A transfer in from the General Fund of $224,078 will be necessary to support the food service program.
- Meal counts are estimated at prior year levels.
- Food costs are projected to come in at 53% of food sales.
- A three-year average is used to estimate interest income and all other operating costs.
- Staff
  - 1.00 FTE Supervisor
  - .49 FTE Clerical
  - 2.94 FTE Cook Mangers
  - 7.99 FTE Food Service Workers

Budget Assumptions for 2020/21

Fund Name: Capital Facilities Fund

Purpose: The Capital Facilities Fund is used to account for resources received from developer impact fees assessed.

Assumptions:

- On July 14, 2020, fees will be increased to those authorized by the state at $4.08 per square foot and $.66 per square foot for residential and commercial development, respectively. Based upon the most recent impact study, the district may collect 40% of these fees, with 60% going to the applicable feeder school.
- A three-year average is used to estimate interest and developer fee revenue.
- The district has been receiving pass-through funds from the Oroville Redevelopment Agency to be used for facility improvements within the Agency's boundaries. The budget includes $117K of RDA revenues. These funds are reserved for track and turf replacement at Harrison Stadium.
- A 3% administration fee is charged on all developer fees collected, which is subsequently transferred to the General Fund.

Fund Name: Bond Interest and Redemption Fund

Purpose: The Bond Interest and Redemption Fund is used for the repayment of general obligation bonds.

Assumptions:

- This fund reflects the receipt of taxes levied by the county auditor controller and the current year debt service obligation on the general obligation bonds.

Fund Name: Scholarship Fund

Purpose: The Scholarship Fund is used to account for scholarship funds, which provide financial assistance to students of the district.

Assumptions:

- A three-year average is used to estimate revenues and scholarships paid.

Glossary of Terms

ADA – Average Daily Attendance. Total days of attendance by students divided by total days of instruction to date. This number is used frequently to determine the amount of funding to be received by the district.

Accrual Basis – The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

Appropriation - An authorization granted by the board to make expenditures and to incur obligations for specific purposes.

Balance Sheet – A summarized statement, as of a given date, of the financial position of the district showing assets, liabilities, reserves, and fund balance.

BCOE – Butte County Office of Education

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budgetary Control – The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

BSSP (Butte Schools Self-Funded Programs) – Provides health benefits for the classified, confidential, classified supervisory and administrative staff. Also provides property and liability insurance.

Capital Outlay – Expenditures that result in the acquisition of or addition to fixed assets.

Classification, Function – As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant.

Classification, Object – As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

Coding – A system of numbering accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used reveals certain required information.

COLA – Cost of living adjustment.

Contracted Services – Labor, material and other costs for services rendered by personnel who are not on the payroll of the district.

Cost per Pupil – Current expenditures divided by a pupil unit of measure.

CDE – California Department of Education

CSAM – California Schools Accounting Manual.

CTEIG – Career Technical Education Incentive Grant

CVT (California's Valued Trust) – Provides health benefits for the certificated staff.

DOF – Department of Finance

Encumbrance Accounting - A system or procedure, which involves giving recognition in the financial records for the issuance of purchase orders in advance of any liability or payment. Encumbrances cease to exist once the goods are received and the related invoice is paid.

Entitlement – A restricted revenue source similar to a grant. Entitlements are considered earned when received or awarded.

EPA – Education Protection Account. New revenues generated from Proposition 30 are deposited into this account at the state level.

Equipment – Those movable items used for school operation that are of a non-expendable nature and cost in excess of $5,000.

E-rate – For qualifying districts, this program provides financial assistance to districts for telecommunications and internal connections costs.

Escape – the financial system used by the District.

Expenditures - This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt repayment.

FCMAT – Fiscal Crisis Management Advisory Team. This organization provides, fiscal advice, professional development, and management assistance to local education agencies.

Fiscal Period – The end of the period of which the district determines its financial position and the results of its operation. The fiscal year for school districts begins on July 1, and ends on June 30.

FTE – Full time equivalent. Staff working part-time are converted to full time equivalents based upon hours worked in a full time position.

Fund – Resources set aside for specific activities of the district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

Fund Balance – The excess of assets of a fund over its liabilities.

Grant – A funding source to be used for a specific purpose, activity or facility. Revenue is recognized when expenditures are made and recorded.

GASB – Governmental Accounting Standards Board.

JPA – Joint Powers Authority.

LCAP – Local Control Accountability Plan. A locally defined plan that specifies programs and resources that will be used to address the priorities designated by the state.

LCFF – Local Control Funding Formula. A new funding formula, which replaces the revenue limit calculation and state categorical program allocation methods, intended to simplify the current school finance system and more equitably fund schools.

LEP – Limited English Proficient

MAA – Medi-Cal Administrative Activities

OPSC – Office of Public Schools Construction

PERS – Public Employees' Retirement System

Program – The definition of an effort to accomplish a specific objective or objectives consistent with funds or resources available. Separate budgets within the general budget are maintained for each program.

Reserve for Economic Uncertainties – That portion of the fund balance, which has been set aside to provide for emergencies or economic events, such as revenue shortfalls, which could not be anticipated. The level required by the state for a district of this size is 3%.

Restricted – Programs or activities, which are legally restricted to specific purposes. This category includes, but is not limited to, all federal programs, special education, state categorical programs and home-to-school transportation

RDA – Redevelopment Agency

SAB – State Allocation Board

SCE – School Compensatory Education

SCO – State Controller's Office

SSC – School Services of California, Inc. This agency provides schools with fiscal advice, management assistance and advocacy services.

STRS – State Teachers' Retirement System.

Student Body Activities – Services for public school students, such as athletics, entertainment, publications and clubs that are managed or operated by the student body under the guidance and direction of the school principal and are not part of the regular instructional program.

TRANs – Tax and Revenue Anticipation Notes are temporary borrowings to improve the cash flow and are repaid from property tax revenues collected during the same year.

Unrestricted – All programs or activities that are not restricted.

GENERAL FUND

OUHSD
General Fund Summary
2020/21 Original Budget

	2018/19 Unaudited Actuals	2019/20 Estimated Actuals	2020/21 Budget		
			Unrestricted	Restricted	Total
Revenues					
Revenue Limit Sources	$ 24,031,317	$25,077,190	$ 22,929,916		$ 22,929,916
Federal Revenues	1,748,505	1,811,963		$ 2,126,151	2,126,151
Other State Revenues	3,743,798	2,856,387	458,791	3,237,005	3,695,796
Other Local Sources	1,480,962	1,096,373	979,511	487,652	1,467,163
Total Revenues	$ 31,004,582	$30,841,913	$ 24,368,218	$ 5,850,808	$ 30,219,026
Expenditures					
Certificated Salaries	$ 10,076,714	$11,385,429	$ 9,268,709	$ 2,161,839	$ 11,430,548
Classified Salaries	4,592,863	4,377,194	3,339,534	1,482,909	4,822,443
Employee Benefits	9,013,440	9,387,392	6,460,859	2,991,155	9,452,014
Books and Supplies	1,660,293	1,522,799	661,522	1,212,437	1,873,959
Services, Other Operating	3,502,296	2,982,746	2,018,635	911,408	2,930,043
Capital Outlay	477,319	94,250	130,326		130,326
Other Outgo	1,286,532	1,803,578	340,737	687,284	1,028,021
Direct Support/Indirect Costs	(75,726)	(103,387)	(267,723)	190,084	(77,639)
Total Expenditures	$ 30,533,731	$31,450,001	$ 21,952,599	$ 9,637,116	$ 31,589,715
Total of Revenues less Expenditures	$ 470,851	$ (608,088)	$ 2,415,619	$ (3,786,308)	$ (1,370,689)
Other Financing Sources/Uses					
Transfers in from other funds	$ 39,268	$ 13,000	$ 16,000		$ 16,000
Transfer out to other funds	(87,142)	(191,678)	(224,078)		(224,078)
Other Sources					-
Contributions to Restricted Prog.			(4,330,487)	$ 4,330,487	-
Total Other Sources/Uses	$ (47,874)	$ (178,678)	$ (4,538,565)	$ 4,330,487	$ (208,078)
Change in Fund Balance	$ 422,977	$ (786,766)	$ (2,122,946)	$ 544,179	$ (1,578,767)
Beginning Balance	5,553,790	5,976,767	5,077,875	112,126	5,190,001
Ending Balance	$ 5,976,767	$ 5,190,001	$ 2,954,929	$ 656,305	$ 3,611,234

Components of Ending Fund Balance:	
Nonspendable	
Revolving Cash	$ 6,150
Prepaid Expenditures	40,000
Restricted	
Medi-Cal Billing Reimbursement	49,828
Schools Emergency Relief Funds	606,477
Assigned	
Harrison Stadium	100,000
Vehicle Replacement	23,692
Baseball/Softball Field Lighting	46,132
Solar Savings Set-Aside	45,362
Unassigned	
Reserve for Economic Uncertainties (3%)	954,414
BP 3100 Reserves (5%)	1,739,179
Unassigned	
Total Fund Balance	$ 3,611,234

Note

8% Ending Unassigned fund balance is below the 12% required by BP 3100

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	25,077,190.00	0.00	25,077,190.00	22,929,916.00	0.00	22,929,916.00	-8.6%
2) Federal Revenue		8100-8299	305,080.00	1,506,883.00	1,811,963.00	0.00	2,126,151.00	2,126,151.00	17.3%
3) Other State Revenue		8300-8599	446,000.00	2,410,387.00	2,856,387.00	458,791.00	3,237,005.00	3,695,796.00	29.4%
4) Other Local Revenue		8600-8799	916,870.00	179,503.00	1,096,373.00	979,511.00	487,652.00	1,467,163.00	33.8%
5) TOTAL, REVENUES			26,745,140.00	4,096,773.00	30,841,913.00	24,368,218.00	5,850,808.00	30,219,026.00	-2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,438,427.00	1,947,002.00	11,385,429.00	9,268,709.00	2,161,839.00	11,430,548.00	0.4%
2) Classified Salaries		2000-2999	3,179,403.00	1,197,791.00	4,377,194.00	3,339,534.00	1,482,909.00	4,822,443.00	10.2%
3) Employee Benefits		3000-3999	6,418,534.00	2,968,858.00	9,387,392.00	6,460,859.00	2,991,155.00	9,452,014.00	0.7%
4) Books and Supplies		4000-4999	985,591.00	537,208.00	1,522,799.00	661,522.00	1,212,437.00	1,873,959.00	23.1%
5) Services and Other Operating Expenditures		5000-5999	2,003,260.00	979,487.00	2,982,747.00	2,018,635.00	911,408.00	2,930,043.00	-1.8%
6) Capital Outlay		6000-6999	88,250.00	6,000.00	94,250.00	130,326.00	0.00	130,326.00	38.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	449,879.00	1,353,699.00	1,803,578.00	340,737.00	687,284.00	1,028,021.00	-43.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(304,730.00)	201,343.00	(103,387.00)	(267,723.00)	190,084.00	(77,639.00)	-24.9%
9) TOTAL, EXPENDITURES			22,258,614.00	9,191,388.00	31,450,002.00	21,952,599.00	9,637,116.00	31,589,715.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,486,526.00	(5,094,615.00)	(608,089.00)	2,415,619.00	(3,786,308.00)	(1,370,689.00)	125.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	13,000.00	0.00	13,000.00	16,000.00	0.00	16,000.00	23.1%
b) Transfers Out		7600-7629	191,678.00	0.00	191,678.00	224,078.00	0.00	224,078.00	16.9%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,008,576.00)	5,008,576.00	0.00	(4,330,487.00)	4,330,487.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,187,254.00)	5,008,576.00	(178,678.00)	(4,538,565.00)	4,330,487.00	(208,078.00)	16.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(700,728.00)	(86,039.00)	(786,767.00)	(2,122,946.00)	544,179.00	(1,578,767.00)	100.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,778,603.00	198,165.00	5,976,768.00	5,077,875.00	112,126.00	5,190,001.00	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,778,603.00	198,165.00	5,976,768.00	5,077,875.00	112,126.00	5,190,001.00	-13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,778,603.00	198,165.00	5,976,768.00	5,077,875.00	112,126.00	5,190,001.00	-13.2%
2) Ending Balance, June 30 (E + F1e)			5,077,875.00	112,126.00	5,190,001.00	2,954,929.00	656,305.00	3,611,234.00	-30.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,150.00	0.00	6,150.00	6,150.00	0.00	6,150.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	112,126.00	112,126.00	0.00	656,305.00	656,305.00	485.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	293,866.00	0.00	293,866.00	215,186.00	0.00	215,186.00	-26.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,025,660.00	0.00	4,025,660.00	2,693,593.00	0.00	2,693,593.00	-33.1%
Unassigned/Unappropriated Amount		9790	712,199.00	0.00	712,199.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	8,744.00	0.00	8,744.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			8,744.00	0.00	8,744.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(8,744.00)	0.00	(8,744.00)				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	14,973,184.00	0.00	14,973,184.00	12,870,769.00	0.00	12,870,769.00	-14.0%
Education Protection Account State Aid - Current Year		8012	3,015,914.00	0.00	3,015,914.00	3,016,003.00	0.00	3,016,003.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	111,339.00	0.00	111,339.00	111,339.00	0.00	111,339.00	0.0%
Timber Yield Tax		8022	15,065.00	0.00	15,065.00	15,065.00	0.00	15,065.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,871.00	0.00	2,871.00	2,871.00	0.00	2,871.00	0.0%
County & District Taxes Secured Roll Taxes		8041	7,262,263.00	0.00	7,262,263.00	7,262,263.00	0.00	7,262,263.00	0.0%
Unsecured Roll Taxes		8042	449,834.00	0.00	449,834.00	449,834.00	0.00	449,834.00	0.0%
Prior Years' Taxes		8043	14,665.00	0.00	14,665.00	14,665.00	0.00	14,665.00	0.0%
Supplemental Taxes		8044	89,204.00	0.00	89,204.00	89,204.00	0.00	89,204.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,570,896.00)	0.00	(1,570,896.00)	(1,570,896.00)	0.00	(1,570,896.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	962,335.00	0.00	962,335.00	962,335.00	0.00	962,335.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			25,325,778.00	0.00	25,325,778.00	23,223,452.00	0.00	23,223,452.00	-8.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(248,588.00)	0.00	(248,588.00)	(293,536.00)	0.00	(293,536.00)	18.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,077,190.00	0.00	25,077,190.00	22,929,916.00	0.00	22,929,916.00	-8.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	244,760.00	244,760.00	0.00	388,269.00	388,269.00	58.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	11,000.00	11,000.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		754,843.00	754,843.00		736,437.00	736,437.00	-2.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		133,001.00	133,001.00		116,000.00	116,000.00	-12.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		157,588.00	157,588.00		87,994.00	87,994.00	-44.2%
Career and Technical Education	3500-3599	8290		98,098.00	98,098.00		98,098.00	98,098.00	0.0%
All Other Federal Revenue	All Other	8290	305,080.00	107,593.00	412,673.00	0.00	699,353.00	699,353.00	69.5%
TOTAL, FEDERAL REVENUE			305,080.00	1,506,883.00	1,811,963.00	0.00	2,126,151.00	2,126,151.00	17.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		716,553.00	716,553.00		763,406.00	763,406.00	6.5%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	125,000.00	0.00	125,000.00	126,791.00	0.00	126,791.00	1.4%
Lottery - Unrestricted and Instructional Materials		8560	319,000.00	112,000.00	431,000.00	328,000.00	116,000.00	444,000.00	3.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		186,217.00	186,217.00		983,971.00	983,971.00	428.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,000.00	1,395,617.00	1,397,617.00	4,000.00	1,373,628.00	1,377,628.00	-1.4%
TOTAL, OTHER STATE REVENUE			446,000.00	2,410,387.00	2,856,387.00	458,791.00	3,237,005.00	3,695,796.00	29.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,000.00	0.00	9,000.00	0.00	0.00	0.00	-100.0%
Interest		8660	92,000.00	0.00	92,000.00	75,000.00	0.00	75,000.00	-18.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	728,590.00	0.00	728,590.00	734,000.00	0.00	734,000.00	0.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	87,280.00	0.00	87,280.00	170,511.00	0.00	170,511.00	95.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		179,503.00	179,503.00		487,652.00	487,652.00	171.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			916,870.00	179,503.00	1,096,373.00	979,511.00	487,652.00	1,467,163.00	33.8%
TOTAL, REVENUES			26,745,140.00	4,096,773.00	30,841,913.00	24,368,218.00	5,850,808.00	30,219,026.00	-2.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,232,236.00	1,640,314.00	8,872,550.00	7,084,432.00	1,857,744.00	8,942,176.00	0.8%
Certificated Pupil Support Salaries		1200	761,443.00	191,410.00	952,853.00	751,119.00	175,395.00	926,514.00	-2.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,102,044.00	115,278.00	1,217,322.00	1,091,755.00	128,700.00	1,220,455.00	0.3%
Other Certificated Salaries		1900	342,704.00	0.00	342,704.00	341,403.00	0.00	341,403.00	-0.4%
TOTAL, CERTIFICATED SALARIES			9,438,427.00	1,947,002.00	11,385,429.00	9,268,709.00	2,161,839.00	11,430,548.00	0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	15,985.00	829,456.00	845,441.00	14,469.00	1,119,394.00	1,133,863.00	34.1%
Classified Support Salaries		2200	1,627,854.00	245,417.00	1,873,271.00	1,750,841.00	239,043.00	1,989,884.00	6.2%
Classified Supervisors' and Administrators' Salaries		2300	239,548.00	76,296.00	315,844.00	239,548.00	76,296.00	315,844.00	0.0%
Clerical, Technical and Office Salaries		2400	1,293,916.00	5,110.00	1,299,026.00	1,328,576.00	7,242.00	1,335,818.00	2.8%
Other Classified Salaries		2900	2,100.00	41,512.00	43,612.00	6,100.00	40,934.00	47,034.00	7.8%
TOTAL, CLASSIFIED SALARIES			3,179,403.00	1,197,791.00	4,377,194.00	3,339,534.00	1,482,909.00	4,822,443.00	10.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,593,268.00	1,643,915.00	3,237,183.00	1,486,617.00	1,378,686.00	2,865,303.00	-11.5%
PERS		3201-3202	598,657.00	206,452.00	805,109.00	630,051.00	280,929.00	910,980.00	13.1%
OASDI/Medicare/Alternative		3301-3302	368,143.00	135,891.00	504,034.00	377,010.00	143,382.00	520,392.00	3.2%
Health and Welfare Benefits		3401-3402	3,034,731.00	766,159.00	3,800,890.00	3,203,702.00	962,845.00	4,166,547.00	9.6%
Unemployment Insurance		3501-3502	11,916.00	1,549.00	13,465.00	11,211.00	1,801.00	13,012.00	-3.4%
Workers' Compensation		3601-3602	303,625.00	75,393.00	379,018.00	302,354.00	87,373.00	389,727.00	2.8%
OPEB, Allocated		3701-3702	508,194.00	139,499.00	647,693.00	449,914.00	136,139.00	586,053.00	-9.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,418,534.00	2,968,858.00	9,387,392.00	6,460,859.00	2,991,155.00	9,452,014.00	0.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,000.00	211,960.00	216,960.00	5,000.00	116,000.00	121,000.00	-44.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	2,500.00	2,500.00	New
Materials and Supplies		4300	920,001.00	321,948.00	1,241,949.00	648,932.00	1,093,937.00	1,742,869.00	40.3%
Noncapitalized Equipment		4400	60,590.00	3,300.00	63,890.00	7,590.00	0.00	7,590.00	-88.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			985,591.00	537,208.00	1,522,799.00	661,522.00	1,212,437.00	1,873,959.00	23.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,500.00	145,289.00	169,789.00	27,000.00	273,786.00	300,786.00	77.2%
Dues and Memberships		5300	26,900.00	2,200.00	29,100.00	23,700.00	2,500.00	26,200.00	-10.0%
Insurance		5400 - 5450	381,227.00	0.00	381,227.00	438,000.00	0.00	438,000.00	14.9%
Operations and Housekeeping Services		5500	578,600.00	2,909.00	581,509.00	630,600.00	2,909.00	633,509.00	8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	229,861.00	258,300.00	488,161.00	167,805.00	293,300.00	461,105.00	-5.5%
Transfers of Direct Costs		5710	(31,200.00)	31,200.00	0.00	(20,500.00)	20,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,500.00)	0.00	(17,500.00)	(20,000.00)	0.00	(20,000.00)	14.3%
Professional/Consulting Services and Operating Expenditures		5800	776,872.00	529,916.00	1,306,788.00	740,030.00	317,163.00	1,057,193.00	-19.1%
Communications		5900	34,000.00	9,673.00	43,673.00	32,000.00	1,250.00	33,250.00	-23.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,003,260.00	979,487.00	2,982,747.00	2,018,635.00	911,408.00	2,930,043.00	-1.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	88,250.00	6,000.00	94,250.00	130,326.00	0.00	130,326.00	38.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			88,250.00	6,000.00	94,250.00	130,326.00	0.00	130,326.00	38.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	(8,000.00)	(8,000.00)	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	131,212.00	1,361,699.00	1,492,911.00	46,000.00	687,284.00	733,284.00	-50.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	15,073.00	0.00	15,073.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	303,594.00	0.00	303,594.00	294,737.00	0.00	294,737.00	-2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			449,879.00	1,353,699.00	1,803,578.00	340,737.00	687,284.00	1,028,021.00	-43.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(201,343.00)	201,343.00	0.00	(190,084.00)	190,084.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(103,387.00)	0.00	(103,387.00)	(77,639.00)	0.00	(77,639.00)	-24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(304,730.00)	201,343.00	(103,387.00)	(267,723.00)	190,084.00	(77,639.00)	-24.9%
TOTAL, EXPENDITURES			22,258,614.00	9,191,388.00	31,450,002.00	21,952,599.00	9,637,116.00	31,589,715.00	0.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,000.00	0.00	13,000.00	16,000.00	0.00	16,000.00	23.1%
(a) TOTAL, INTERFUND TRANSFERS IN			13,000.00	0.00	13,000.00	16,000.00	0.00	16,000.00	23.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	191,678.00	0.00	191,678.00	224,078.00	0.00	224,078.00	16.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			191,678.00	0.00	191,678.00	224,078.00	0.00	224,078.00	16.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,008,576.00)	5,008,576.00	0.00	(4,330,487.00)	4,330,487.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,008,576.00)	5,008,576.00	0.00	(4,330,487.00)	4,330,487.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,187,254.00)	5,008,576.00	(178,678.00)	(4,538,565.00)	4,330,487.00	(208,078.00)	16.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	25,077,190.00	0.00	25,077,190.00	22,929,916.00	0.00	22,929,916.00	-8.6%
2) Federal Revenue		8100-8299	305,080.00	1,506,883.00	1,811,963.00	0.00	2,126,151.00	2,126,151.00	17.3%
3) Other State Revenue		8300-8599	446,000.00	2,410,387.00	2,856,387.00	458,791.00	3,237,005.00	3,695,796.00	29.4%
4) Other Local Revenue		8600-8799	916,870.00	179,503.00	1,096,373.00	979,511.00	487,652.00	1,467,163.00	33.8%
5) TOTAL, REVENUES			26,745,140.00	4,096,773.00	30,841,913.00	24,368,218.00	5,850,808.00	30,219,026.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		11,159,793.00	5,991,748.00	17,151,541.00	10,828,354.00	7,152,673.00	17,981,027.00	4.8%
2) Instruction - Related Services	2000-2999		2,589,903.00	225,493.00	2,815,396.00	2,618,629.00	217,780.00	2,836,409.00	0.7%
3) Pupil Services	3000-3999		4,210,161.00	439,824.00	4,649,985.00	4,318,632.00	426,218.00	4,744,850.00	2.0%
4) Ancillary Services	4000-4999		833,666.00	0.00	833,666.00	608,702.00	0.00	608,702.00	-27.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,303,372.00	222,016.00	1,525,388.00	1,427,716.00	190,084.00	1,617,800.00	6.1%
8) Plant Services	8000-8999		1,711,840.00	958,608.00	2,670,448.00	1,809,829.00	963,077.00	2,772,906.00	3.8%
9) Other Outgo	9000-9999	Except 7600-7699	449,879.00	1,353,699.00	1,803,578.00	340,737.00	687,284.00	1,028,021.00	-43.0%
10) TOTAL, EXPENDITURES			22,258,614.00	9,191,388.00	31,450,002.00	21,952,599.00	9,637,116.00	31,589,715.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,486,526.00	(5,094,615.00)	(608,089.00)	2,415,619.00	(3,786,308.00)	(1,370,689.00)	125.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	13,000.00	0.00	13,000.00	16,000.00	0.00	16,000.00	23.1%
b) Transfers Out		7600-7629	191,678.00	0.00	191,678.00	224,078.00	0.00	224,078.00	16.9%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,008,576.00)	5,008,576.00	0.00	(4,330,487.00)	4,330,487.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,187,254.00)	5,008,576.00	(178,678.00)	(4,538,565.00)	4,330,487.00	(208,078.00)	16.5%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(700,728.00)	(86,039.00)	(786,767.00)	(2,122,946.00)	544,179.00	(1,578,767.00)	100.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,778,603.00	198,165.00	5,976,768.00	5,077,875.00	112,126.00	5,190,001.00	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,778,603.00	198,165.00	5,976,768.00	5,077,875.00	112,126.00	5,190,001.00	-13.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,778,603.00	198,165.00	5,976,768.00	5,077,875.00	112,126.00	5,190,001.00	-13.2%
2) Ending Balance, June 30 (E + F1e)			5,077,875.00	112,126.00	5,190,001.00	2,954,929.00	656,305.00	3,611,234.00	-30.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,150.00	0.00	6,150.00	6,150.00	0.00	6,150.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	112,126.00	112,126.00	0.00	656,305.00	656,305.00	485.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	293,866.00	0.00	293,866.00	215,186.00	0.00	215,186.00	-26.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,025,660.00	0.00	4,025,660.00	2,693,593.00	0.00	2,693,593.00	-33.1%
Unassigned/Unappropriated Amount		9790	712,199.00	0.00	712,199.00	0.00	0.00	0.00	-100.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	0.00	606,477.00
5640	Medi-Cal Billing Option	40,828.00	49,828.00
7510	Low-Performing Students Block Grant	71,298.00	0.00
Total, Restricted Balance		112,126.00	656,305.00

ADULT EDUCATION FUND

OUHSD
Adult Education Fund Summary
2020/21 Original Budget

	2018/19 Unaudited Actuals	2019/20 Estimated Actuals	2020/21 Original Budget
Revenues			
Revenue Limit Sources			
Federal Revenues	$ 79,063	$ 138,550	$ 138,550
Other State Revenues	150,177	43,952	
Other Local Sources	1,551,862	1,432,598	1,321,168
Total Revenues	$ 1,781,102	$ 1,615,100	$ 1,459,718
Expenditures			
Certificated Salaries	$ 469,468	$ 472,306	$ 425,254
Classified Salaries	264,549	274,694	269,115
Employee Benefits	512,974	432,597	423,278
Books and Supplies	46,368	10,823	8,000
Services, Other Operating	313,518	340,323	306,245
Capital Outlay		5,100	
Other Outgo	84,840	593,285	
Direct Support/Indirect Costs	45,715	62,148	40,367
Total Expenditures	$ 1,737,432	$ 2,191,276	$ 1,472,259
Total of Revenues less Expenditures	$ 43,670	$ (576,176)	$ (12,541)
Other Financing Sources/Uses			
Transfers in from other funds			
Transfer out to other funds	$ (15,000)		
Other Sources			
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ (15,000)	$ -	$ -
Change in Fund Balance	$ 28,670	$ (576,176)	$ (12,541)
Beginning Balance	1,172,229	1,200,899	624,723
Ending Balance	$ 1,200,899	$ 624,723	$ 612,182

Components of Ending Fund Balance:	
Nonspendable	
Revolving Cash	$ 5,700
Prepaid Expenditures	6,000
Restricted	
CalWorks	16,323
Committed	
Adult Education Programs	584,159
Total Fund Balance	$ 612,182

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	138,550.00	138,550.00	0.0%
3) Other State Revenue		8300-8599	43,952.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,432,598.00	1,321,168.00	-7.8%
5) TOTAL, REVENUES			1,615,100.00	1,459,718.00	-9.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	472,306.00	425,254.00	-10.0%
2) Classified Salaries		2000-2999	274,694.00	269,115.00	-2.0%
3) Employee Benefits		3000-3999	432,597.00	423,278.00	-2.2%
4) Books and Supplies		4000-4999	10,823.00	8,000.00	-26.1%
5) Services and Other Operating Expenditures		5000-5999	340,323.00	306,245.00	-10.0%
6) Capital Outlay		6000-6999	5,100.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	593,285.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	62,148.00	40,367.00	-35.0%
9) TOTAL, EXPENDITURES			2,191,276.00	1,472,259.00	-32.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(576,176.00)	(12,541.00)	-97.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(576,176.00)	(12,541.00)	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,200,899.00	624,723.00	-48.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,899.00	624,723.00	-48.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,899.00	624,723.00	-48.0%
2) Ending Balance, June 30 (E + F1e)			624,723.00	612,182.00	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,700.00	5,700.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	6,000.00	6,000.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,323.00	16,323.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	596,700.00	584,159.00	-2.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	138,550.00	138,550.00	0.0%
TOTAL, FEDERAL REVENUE			138,550.00	138,550.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	43,952.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			43,952.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,000.00	15,341.00	-4.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	220,000.00	218,506.00	-0.7%
Interagency Services		8677	1,181,598.00	1,044,387.00	-11.6%
Other Local Revenue					
All Other Local Revenue		8699	15,000.00	42,934.00	186.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,432,598.00	1,321,168.00	-7.8%
TOTAL, REVENUES			1,615,100.00	1,459,718.00	-9.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	407,419.00	360,438.00	-11.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	64,887.00	64,816.00	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			472,306.00	425,254.00	-10.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	67,909.00	46,585.00	-31.4%
Classified Support Salaries		2200	29,719.00	35,362.00	19.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	177,066.00	177,312.00	0.1%
Other Classified Salaries		2900	0.00	9,856.00	New
TOTAL, CLASSIFIED SALARIES			274,694.00	269,115.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	80,275.00	69,861.00	-13.0%
PERS		3201-3202	48,710.00	53,199.00	9.2%
OASDI/Medicare/Alternative		3301-3302	25,364.00	26,388.00	4.0%
Health and Welfare Benefits		3401-3402	228,633.00	231,767.00	1.4%
Unemployment Insurance		3501-3502	355.00	343.00	-3.4%
Workers' Compensation		3601-3602	17,284.00	16,652.00	-3.7%
OPEB, Allocated		3701-3702	31,976.00	25,068.00	-21.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			432,597.00	423,278.00	-2.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	525.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,298.00	8,000.00	-22.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,823.00	8,000.00	-26.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	0.00	-100.0%
Dues and Memberships		5300	2,760.00	2,260.00	-18.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	35,035.00	35,035.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,450.00	53,450.00	-26.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,500.00	19,000.00	15.2%
Professional/Consulting Services and Operating Expenditures		5800	166,578.00	160,500.00	-3.6%
Communications		5900	36,000.00	36,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			340,323.00	306,245.00	-10.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,100.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,100.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	51,512.00	0.00	-100.0%
Other Debt Service - Principal		7439	541,773.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			593,285.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	62,148.00	40,367.00	-35.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			62,148.00	40,367.00	-35.0%
TOTAL, EXPENDITURES			2,191,276.00	1,472,259.00	-32.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	138,550.00	138,550.00	0.0%
3) Other State Revenue		8300-8599	43,952.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,432,598.00	1,321,168.00	-7.8%
5) TOTAL, REVENUES			1,615,100.00	1,459,718.00	-9.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		912,809.00	819,071.00	-10.3%
2) Instruction - Related Services	2000-2999		443,580.00	442,597.00	-0.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		62,148.00	40,367.00	-35.0%
8) Plant Services	8000-8999		179,454.00	170,224.00	-5.1%
9) Other Outgo	9000-9999	Except 7600-7699	593,285.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,191,276.00	1,472,259.00	-32.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(576,176.00)	(12,541.00)	-97.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(576,176.00)	(12,541.00)	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,200,899.00	624,723.00	-48.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,200,899.00	624,723.00	-48.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,899.00	624,723.00	-48.0%
2) Ending Balance, June 30 (E + F1e)			624,723.00	612,182.00	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,700.00	5,700.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	6,000.00	6,000.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,323.00	16,323.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	596,700.00	584,159.00	-2.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6371	CalWORKs for ROCP or Adult Education	16,323.00	16,323.00
Total, Restricted Balance		16,323.00	16,323.00

CAFETERIA FUND

OUHSD
Cafeteria Fund Summary
2020/21 Original Budget

	2018/19 Unaudited Actuals	2019/20 Estimated Actuals	2020/21 Original Budget
Revenues			
Revenue Limit Sources			
Federal Revenues	$ 720,418	$ 805,000	$ 955,000
Other State Revenues	72,887	53,000	85,000
Other Local Sources	111,877	20,000	25,000
Total Revenues	$ 905,182	$ 878,000	$ 1,065,000
Expenditures			
Certificated Salaries			
Classified Salaries	$ 321,666	$ 349,253	$ 396,363
Employee Benefits	181,369	193,390	217,730
Books and Supplies	421,473	460,000	614,000
Services, Other Operating	18,656	13,100	13,100
Capital Outlay			
Other Outgo			
Direct Support/Indirect Costs	30,011	41,239	37,272
Total Expenditures	$ 973,175	$ 1,056,982	$ 1,278,465
Total of Revenues less Expenditures	$ (67,993)	$ (178,982)	$ (213,465)
Other Financing Sources/Uses			
Transfers in from other funds	$ 87,142	$ 191,678	$ 224,078
Transfer out to other funds			
Other Sources			
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ 87,142	$ 191,678	$ 224,078
Change in Fund Balance	$ 19,149	$ 12,696	$ 10,613
Beginning Balance		19,149	31,845
Ending Balance	$ 19,149	$ 31,845	$ 42,458

Components of Ending Fund Balance:	
Restricted	
Suppers Program	$ 42,458
Total Fund Balance	$ 42,458

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	805,000.00	955,000.00	18.6%
3) Other State Revenue		8300-8599	53,000.00	85,000.00	60.4%
4) Other Local Revenue		8600-8799	20,000.00	25,000.00	25.0%
5) TOTAL, REVENUES			878,000.00	1,065,000.00	21.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	349,251.00	396,363.00	13.5%
3) Employee Benefits		3000-3999	193,390.00	217,730.00	12.6%
4) Books and Supplies		4000-4999	460,000.00	614,000.00	33.5%
5) Services and Other Operating Expenditures		5000-5999	13,100.00	13,100.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,239.00	37,272.00	-9.6%
9) TOTAL, EXPENDITURES			1,056,980.00	1,278,465.00	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(178,980.00)	(213,465.00)	19.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	191,678.00	224,078.00	16.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			191,678.00	224,078.00	16.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,698.00	10,613.00	-16.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,147.00	31,845.00	66.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,147.00	31,845.00	66.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,147.00	31,845.00	66.3%
2) Ending Balance, June 30 (E + F1e)			31,845.00	42,458.00	33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,845.00	42,458.00	33.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	805,000.00	955,000.00	18.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			805,000.00	955,000.00	18.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	53,000.00	85,000.00	60.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			53,000.00	85,000.00	60.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	21,000.00	26,000.00	23.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,000.00)	(1,000.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	25,000.00	25.0%
TOTAL, REVENUES			878,000.00	1,065,000.00	21.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	274,038.00	316,038.00	15.3%
Classified Supervisors' and Administrators' Salaries		2300	59,602.00	62,597.00	5.0%
Clerical, Technical and Office Salaries		2400	15,611.00	17,728.00	13.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			349,251.00	396,363.00	13.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	54,627.00	65,375.00	19.7%
OASDI/Medicare/Alternative		3301-3302	25,058.00	29,600.00	18.1%
Health and Welfare Benefits		3401-3402	90,425.00	98,750.00	9.2%
Unemployment Insurance		3501-3502	165.00	192.00	16.4%
Workers' Compensation		3601-3602	8,314.00	9,504.00	14.3%
OPEB, Allocated		3701-3702	14,801.00	14,309.00	-3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			193,390.00	217,730.00	12.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	50,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	410,000.00	564,000.00	37.6%
TOTAL, BOOKS AND SUPPLIES			460,000.00	614,000.00	33.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,600.00	10,600.00	0.0%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,100.00	13,100.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	41,239.00	37,272.00	-9.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,239.00	37,272.00	-9.6%
TOTAL, EXPENDITURES			1,056,980.00	1,278,465.00	21.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	191,678.00	224,078.00	16.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			191,678.00	224,078.00	16.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			191,678.00	224,078.00	16.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	805,000.00	955,000.00	18.6%
3) Other State Revenue		8300-8599	53,000.00	85,000.00	60.4%
4) Other Local Revenue		8600-8799	20,000.00	25,000.00	25.0%
5) TOTAL, REVENUES			878,000.00	1,065,000.00	21.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,015,741.00	1,241,193.00	22.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,239.00	37,272.00	-9.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,056,980.00	1,278,465.00	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(178,980.00)	(213,465.00)	19.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	191,678.00	224,078.00	16.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			191,678.00	224,078.00	16.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,698.00	10,613.00	-16.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,147.00	31,845.00	66.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,147.00	31,845.00	66.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,147.00	31,845.00	66.3%
2) Ending Balance, June 30 (E + F1e)			31,845.00	42,458.00	33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	31,845.00	42,458.00	33.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	31,845.00	42,458.00
Total, Restricted Balance		31,845.00	42,458.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	362,000.00	331,000.00	-8.6%
5) TOTAL, REVENUES			362,000.00	331,000.00	-8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	50,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	145,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			200,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			162,000.00	331,000.00	104.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,000.00	16,000.00	23.1%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,000.00)	(16,000.00)	23.1%

CAPITAL FACILITIES FUND

OUHSD
Capital Facilities Fund Summary
2020/21 Original Budget

	2018/19 Unaudited Actuals	2019/20 Estimated Actuals	2020/21 Original Budget
Revenues			
Other Local Sources			
Developer Fees	$ 350,217	$ 225,000	$ 117,000
Community Redevelopment Funds	139,805	119,000	200,000
Interest	14,768	18,000	14,000
Other	14,721		
Total Revenues	$ 519,511	$ 362,000	$ 331,000
Expenditures			
Certificated Salaries			
Classified Salaries			
Employee Benefits			
Books and Supplies			
Services, Other Operating	456	5,000	
Capital Outlay		50,000	
Other Outgo		145,000	
Direct Support/Indirect Costs			
Total Expenditures	$ 456	$ 200,000	$ -
Total of Revenues less Expenditures	$ 519,055	$ 162,000	$ 331,000
Other Financing Sources/Uses			
Transfers in from other funds			
Transfer out to other funds	$ (24,268)	$ (13,000)	$ (16,000)
Other Sources			
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ (24,268)	$ (13,000)	$ (16,000)
Change in Fund Balance	$ 494,787	$ 149,000	$ 315,000
Beginning Balance	663,091	1,157,878	1,306,878
Ending Balance	$ 1,157,878	$ 1,306,878	$ 1,621,878

Components of Ending Fund Balance:	
Restricted	
Projects Within the RDA Boundaries	$ 766,849
Capital Facilties Projects	855,029
Total Fund Balance	$ 1,621,878

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			149,000.00	315,000.00	111.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,157,878.00	1,306,878.00	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,157,878.00	1,306,878.00	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,157,878.00	1,306,878.00	12.9%
2) Ending Balance, June 30 (E + F1e)			1,306,878.00	1,621,878.00	24.1%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,306,878.00	1,621,878.00	24.1%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	119,000.00	117,000.00	-1.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,000.00	14,000.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	225,000.00	200,000.00	-11.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			362,000.00	331,000.00	-8.6%
TOTAL, REVENUES			362,000.00	331,000.00	-8.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	5,000.00	0.00	-100.0%
Other Debt Service - Principal		7439	140,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			145,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			200,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,000.00	16,000.00	23.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,000.00	16,000.00	23.1%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,000.00)	(16,000.00)	23.1%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	362,000.00	331,000.00	-8.6%
5) TOTAL, REVENUES			362,000.00	331,000.00	-8.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,000.00	0.00	-100.0%
8) Plant Services	8000-8999		50,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	145,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			200,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			162,000.00	331,000.00	104.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,000.00	16,000.00	23.1%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,000.00)	(16,000.00)	23.1%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			149,000.00	315,000.00	111.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,157,878.00	1,306,878.00	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,157,878.00	1,306,878.00	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,157,878.00	1,306,878.00	12.9%
2) Ending Balance, June 30 (E + F1e)			1,306,878.00	1,621,878.00	24.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,306,878.00	1,621,878.00	24.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	1,306,878.00	1,621,878.00
Total, Restricted Balance		1,306,878.00	1,621,878.00

BOND INTEREST AND REDEMPTION FUND

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Bond Interest and Redemption Fund
2020/21 Original Budget

	2018/19 Unaudited Actuals	2019/20 Estimated Actuals	2020/21 Original Budget
Revenues			
Revenue Limit Sources			
Federal Sources			
Other State Sources	$ 43,662	$ 33,000	$ 23,000
Other Local Sources	2,147,329	1,920,000	1,585,000
Total Revenues	$ 2,190,991	$ 1,953,000	$ 1,608,000
Expenditures			
Certificated Salaries			
Classified Salaries			
Employee Benefits			
Books and Supplies			
Services, Other Operating			
Capital Outlay			
Other Outgo	$ 1,647,879	$ 1,660,672	$ 1,811,611
Direct Support/Indirect Costs			
Total Expenditures	$ 1,647,879	$ 1,660,672	$ 1,811,611
Total of Revenues less Expenditures	$ 543,112	$ 292,328	$ (203,611)
Other Financing Sources/Uses			
Transfers in from other funds			
Transfer out to other funds			
Other Sources			
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ -	$ -	$ -
Change in Fund Balance	$ 543,112	$ 292,328	$ (203,611)
Beginning Balance	2,124,628	2,667,740	2,960,068
Ending Balance	$ 2,667,740	$ 2,960,068	$ 2,756,457

Components of Ending Fund Balance:	
Restricted	
General Obligation Bond Debt Payments	$ 2,756,457
Total Fund Balance	$ 2,756,457

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,000.00	23,000.00	-30.3%
4) Other Local Revenue		8600-8799	1,920,000.00	1,585,000.00	-17.4%
5) TOTAL, REVENUES			1,953,000.00	1,608,000.00	-17.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,660,671.00	1,811,611.00	9.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,660,671.00	1,811,611.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			292,329.00	(203,611.00)	-169.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			292,329.00	(203,611.00)	-169.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	2,667,739.00	2,960,068.00	11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,667,739.00	2,960,068.00	11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,667,739.00	2,960,068.00	11.0%
2) Ending Balance, June 30 (E + F1e)			2,960,068.00	2,756,457.00	-6.9%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,960,068.00	2,756,457.00	-6.9%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	28,000.00	17,000.00	-39.3%
Other Subventions/In-Lieu Taxes		8572	5,000.00	6,000.00	20.0%
TOTAL, OTHER STATE REVENUE			33,000.00	23,000.00	-30.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,801,000.00	1,439,000.00	-20.1%
Unsecured Roll		8612	79,000.00	97,000.00	22.8%
Prior Years' Taxes		8613	3,000.00	4,000.00	33.3%
Supplemental Taxes		8614	18,000.00	21,000.00	16.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	19,000.00	24,000.00	26.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,920,000.00	1,585,000.00	-17.4%
TOTAL, REVENUES			1,953,000.00	1,608,000.00	-17.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	946,136.00	1,150,481.00	21.6%
Bond Interest and Other Service Charges		7434	714,535.00	661,130.00	-7.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,660,671.00	1,811,611.00	9.1%
TOTAL, EXPENDITURES			1,660,671.00	1,811,611.00	9.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,000.00	23,000.00	-30.3%
4) Other Local Revenue		8600-8799	1,920,000.00	1,585,000.00	-17.4%
5) TOTAL, REVENUES			1,953,000.00	1,608,000.00	-17.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,660,671.00	1,811,611.00	9.1%
10) TOTAL, EXPENDITURES			1,660,671.00	1,811,611.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			292,329.00	(203,611.00)	-169.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			292,329.00	(203,611.00)	-169.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,667,739.00	2,960,068.00	11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,667,739.00	2,960,068.00	11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,667,739.00	2,960,068.00	11.0%
2) Ending Balance, June 30 (E + F1e)			2,960,068.00	2,756,457.00	-6.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,960,068.00	2,756,457.00	-6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	2,960,068.00	2,756,457.00
Total, Restricted Balance		2,960,068.00	2,756,457.00

SCHOLARSHIP FUND

OUHSD
Scholarship Fund Summary
2020/21 Original Budget

	2018/19 Unaudited Actuals	2019/20 Estimated Actuals	2020/21 Original Budget
Revenues			
Revenue Limit Sources			
Federal Sources			
Other State Sources			
Other Local Sources	$ 121,951	$ 43,000	$ 55,000
Total Revenues	$ 121,951	$ 43,000	$ 55,000
Expenditures			
Certificated Salaries			
Classified Salaries			
Employee Benefits			
Books and Supplies			
Services, Other Operating	$ 69,674	$ 43,000	$ 55,000
Capital Outlay			
Other Outgo			
Direct Support/Indirect Costs			
Total Expenditures	$ 69,674	$ 43,000	$ 55,000
Total of Revenues less Expenditures	$ 52,277	$ -	$ -
Other Financing Sources/Uses			
Transfers in from other funds			
Transfer out to other funds			
Other Sources			
Debt Repayments			
Contributions to Restricted Prog.			
Total Other Sources/Uses	$ -	$ -	$ -
Change in Net Assets	$ 52,277	$ -	$ -
Beginning Net Assets	1,436,688	1,488,965	1,488,965
Ending Net Assets	$ 1,488,965	$ 1,488,965	$ 1,488,965

Components of Ending Net Assets:	
Scholarship Awards	$ 1,488,965
Total Net Assets	$ 1,488,965

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,000.00	55,000.00	27.9%
5) TOTAL, REVENUES			43,000.00	55,000.00	27.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	43,000.00	55,000.00	27.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			43,000.00	55,000.00	27.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,488,965.00	1,488,965.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,488,965.00	1,488,965.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,488,965.00	1,488,965.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,488,965.00	1,488,965.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,488,965.00	1,488,965.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	21,000.00	5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,000.00	34,000.00	47.8%
TOTAL, OTHER LOCAL REVENUE			43,000.00	55,000.00	27.9%
TOTAL, REVENUES			43,000.00	55,000.00	27.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,000.00	55,000.00	27.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			43,000.00	55,000.00	27.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			43,000.00	55,000.00	27.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,000.00	55,000.00	27.9%
5) TOTAL, REVENUES			43,000.00	55,000.00	27.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		43,000.00	55,000.00	27.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			43,000.00	55,000.00	27.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,488,965.00	1,488,965.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,488,965.00	1,488,965.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,488,965.00	1,488,965.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,488,965.00	1,488,965.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,488,965.00	1,488,965.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
Total, Restricted Net Position		0.00	0.00

LONG-TERM DEBT SUMMARY

OUHSD
Long Term Debt Summary
2019/20 Estimated Actuals

	Years Remaining	Beginning Balance	Additions	Deletions	Ending Balance
General Obligation Bond	14	$ 12,076,385		$ 857,401	$ 11,218,984
Unarmortized Bond Premium	14	290,004		186,632	$ 103,372
Capitalized Interest	14	5,898,689	169,519		6,068,208
Accumulated Vacation	N/A	201,320			201,320
Capital Leases		702,086		702,086	-
Solar Loan	7	2,505,263		294,737	2,210,526
Net Pension Liability	N/A	25,069,539			25,069,539
Net Retiree Health Benefits	N/A	11,069,690			11,069,690
		$ 57,812,976	$ 169,519	$ 2,040,856	$ 55,941,639

OTHER MISCELLANEOUS FORMS

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,046.47	2,046.47	2,046.47	2,053.30	2,053.30	2,053.30
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,046.47	2,046.47	2,046.47	2,053.30	2,053.30	2,053.30
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	10.97	10.97	10.97	4.20	4.20	4.20
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	10.97	10.97	10.97	4.20	4.20	4.20
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,057.44	2,057.44	2,057.44	2,057.50	2,057.50	2,057.50
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

[X] This budget was developed using the state-adopted Criteria and Standards. ~~It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year~~. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

[ ] If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: www.ouhsd.org
Date: June 12, 2020

Public Hearing:

Place: Virtual (details @ www.ouhsd.org)
Date: June 17, 2020
Time: 6:00 p.m.

Adoption Date: June 17, 2020

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Susan M. Watts, CMA, CPA
Title: Assistant Superintendent/CBO

Telephone: (530) 538-2300 ex. 1103
E-mail: swatts@ouhsd.net

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?		X
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	N/A	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		X
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

(__) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	$
Less: Amount of total liabilities reserved in budget:	$
Estimated accrued but unfunded liabilities:	$ 0.00

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
North Valley Schools Insurance Group JPA

(__) This school district is not self-insured for workers' compensation claims.

Signed _____ Date of Meeting: _____
Clerk/Secretary of the Governing Board
(Original signature required)

For additional information on this certification, please contact:

Name: Susan M. Watts, CMA CPA

Title: Assistant Superintendent/CBO

Telephone: (530) 538-2300 ex. 1103

E-mail: swatts@ouhsd.net

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 2,053

District's ADA Standard Percentage Level: **1.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	1,978	1,978		
Charter School				
Total ADA	**1,978**	**1,978**	**0.0%**	**Met**
Second Prior Year (2018-19)				
District Regular	2,012	2,015		
Charter School				
Total ADA	**2,012**	**2,015**	**N/A**	**Met**
First Prior Year (2019-20)				
District Regular	2,098	2,046		
Charter School		0		
Total ADA	**2,098**	**2,046**	**2.5%**	**Not Met**
Budget Year (2020-21)				
District Regular	2,053			
Charter School	0			
Total ADA	**2,053**			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

In 19/20, an unusual amount of students that were enrolled with the district either did not show up at the beginning of the school year or dropped/transferred after school started.

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 2,053

District's Enrollment Standard Percentage Level: **1.0%**

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	2,172	2,199		
Charter School				
Total Enrollment	**2,172**	**2,199**	**N/A**	**Met**
Second Prior Year (2018-19)				
District Regular	2,203	2,196		
Charter School				
Total Enrollment	**2,203**	**2,196**	**0.3%**	**Met**
First Prior Year (2019-20)				
District Regular	2,295	2,237		
Charter School				
Total Enrollment	**2,295**	**2,237**	**2.5%**	**Not Met**
Budget Year (2020-21)				
District Regular	2,245			
Charter School				
Total Enrollment	**2,245**			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

In 2019/20, an unusual amount of students that were enrolled with the district either did not show up at the beginning of the school year or dropped/transferred after school started.

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation: (required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	1,972	2,199	
Charter School		0	
Total ADA/Enrollment	**1,972**	**2,199**	**89.7%**
Second Prior Year (2018-19)			
District Regular	2,015	2,196	
Charter School			
Total ADA/Enrollment	**2,015**	**2,196**	**91.8%**
First Prior Year (2019-20)			
District Regular	2,046	2,237	
Charter School	0		
Total ADA/Enrollment	**2,046**	**2,237**	**91.5%**
		Historical Average Ratio:	91.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**91.5%**

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	2,053	2,245		
Charter School	0			
Total ADA/Enrollment	**2,053**	**2,245**	**91.4%**	**Met**
1st Subsequent Year (2021-22)				
District Regular	2,105	2,302		
Charter School				
Total ADA/Enrollment	**2,105**	**2,302**	**91.4%**	**Met**
2nd Subsequent Year (2022-23)				
District Regular	2,145	2,345		
Charter School				
Total ADA/Enrollment	**2,145**	**2,345**	**91.5%**	**Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)[1] and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA[1] and its economic recovery target payment, plus or minus one percent.

[1] Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,057.44	2,057.50	2,109.64	2,148.97
b. Prior Year ADA (Funded)		2,057.44	2,057.50	2,109.64
c. Difference (Step 1a minus Step 1b)		0.06	52.14	39.33
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	2.53%	1.86%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		22,929,916.00	23,385,785.00	23,815,237.00
b1. COLA percentage		0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	2.53%	1.86%
LCFF Revenue Standard (Step 3, plus/minus 1%):		**-1.00% to 1.00%**	**1.53% to 3.53%**	**.86% to 2.86%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	7,336,680.00	7,336,680.00	7,336,680.00	7,336,680.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	25,325,778.00	23,223,452.00	23,672,349.00	24,096,758.00
District's Projected Change in LCFF Revenue:		-8.30%	1.93%	1.79%
LCFF Revenue Standard:		**-1.00% to 1.00%**	**1.53% to 3.53%**	**.86% to 2.86%**
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The reduction in revenue is based on the Governor's May Revise proposal.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2017-18)	16,548,678.38	19,089,344.05	86.7%
Second Prior Year (2018-19)	17,519,568.91	21,076,254.90	83.1%
First Prior Year (2019-20)	19,036,364.00	22,258,614.00	85.5%
		Historical Average Ratio:	85.1%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.1% to 88.1%**	**82.1% to 88.1%**	**82.1% to 88.1%**

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2020-21)	19,069,102.00	21,952,599.00	86.9%	Met
1st Subsequent Year (2021-22)	18,904,102.00	21,943,599.00	86.1%	Met
2nd Subsequent Year (2022-23)	19,176,102.00	22,208,599.00	86.3%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	2.53%	1.86%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-10.00% to 10.00%**	**-7.47% to 12.53%**	**-8.14% to 11.86%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-2.47% to 7.53%	-3.14% to 6.86%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	1,811,963.00		
Budget Year (2020-21)	2,126,151.00	17.34%	Yes
1st Subsequent Year (2021-22)	1,520,151.00	-28.50%	Yes
2nd Subsequent Year (2022-23)	1,520,151.00	0.00%	No

Explanation: (required if Yes)
2020/21 includes the receipt of ESSER funds related to COVID-19, as well as an increase in Federal Special Ed revenues due to a new funding allocation model implemented by the SELPA. For 2021/22, the ESSER funding has been removed.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	2,856,387.00		
Budget Year (2020-21)	3,695,796.00	29.39%	Yes
1st Subsequent Year (2021-22)	2,474,796.00	-33.04%	Yes
2nd Subsequent Year (2022-23)	2,474,796.00	0.00%	No

Explanation: (required if Yes)
2020/21 includes a significant increase in CTEIG funding, as well as the receipt of a K12 SWF grant. In the following year, CTEIG is budgeted at a reduced allocation and the K12 SWF grant funding has been removed. It also includes an increase in State Special Ed revenues due to a new funding allocation model implemented by the SELPA.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	1,096,373.00		
Budget Year (2020-21)	1,467,163.00	33.82%	Yes
1st Subsequent Year (2021-22)	1,467,163.00	0.00%	No
2nd Subsequent Year (2022-23)	1,467,163.00	0.00%	No

Explanation: (required if Yes)
2020/21 includes an increase in Special Edcuation revenue as BCOE is passing through funding that it used to keep for regional programs. The SELPA is implementing a new funding allocation model.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	1,522,799.00		
Budget Year (2020-21)	1,873,959.00	23.06%	Yes
1st Subsequent Year (2021-22)	1,284,959.00	-31.43%	Yes
2nd Subsequent Year (2022-23)	1,068,959.00	-16.81%	Yes

Explanation: (required if Yes)
2020/21 includes expenses associated with the increased CTEIG grant and the K12 SWF grant. In 2021/22, there is a decrease as these funding sources and their expenditures are removed from the projection. 2022/23 is reduced even more as expenditures related to the ESSER funding in the prior year are removed from the projections going forward.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2019-20)	2,982,747.00		
Budget Year (2020-21)	2,930,043.00	-1.77%	No
1st Subsequent Year (2021-22)	2,940,043.00	0.34%	No
2nd Subsequent Year (2022-23)	2,933,043.00	-0.24%	No

Explanation:
(required if Yes)

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	5,764,723.00		
Budget Year (2020-21)	7,289,110.00	26.44%	Not Met
1st Subsequent Year (2021-22)	5,462,110.00	-25.06%	Not Met
2nd Subsequent Year (2022-23)	5,462,110.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	4,505,546.00		
Budget Year (2020-21)	4,804,002.00	6.62%	Met
1st Subsequent Year (2021-22)	4,225,002.00	-12.05%	Not Met
2nd Subsequent Year (2022-23)	4,002,002.00	-5.28%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

2020/21 includes the receipt of ESSER funds related to COVID-19, as well as an increase in Federal Special Ed revenues due to a new funding allocation model implemented by the SELPA. For 2021/22, the ESSER funding has been removed.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

2020/21 includes a significant increase in CTEIG funding, as well as the receipt of a K12 SWF grant. In the following year, CTEIG is budgeted at a reduced allocation and the K12 SWF grant funding has been removed. It also includes an increase in State Special Ed revenues due to a new funding allocation model implemented by the SELPA.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

2020/21 includes an increase in Special Edcuation revenue as BCOE is passing through funding that it used to keep for regional programs. The SELPA is implementing a new funding allocation model.

1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

2020/21 includes expenses associated with the increased CTEIG grant and the K12 SWF grant. In 2021/22, there is a decrease as these funding sources and their expenditures are removed from the projection. 2022/23 is reduced even more as expenditures related to the ESSER funding in the prior year are removed from the projections going forward.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	31,813,793.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	31,813,793.00	954,413.79	960,168.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

Explanation: (required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,294,383.00	3,674,505.00	4,025,660.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	584,151.39	712,199.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,294,383.00	4,258,656.39	4,737,859.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	27,472,225.05	30,620,872.35	31,641,680.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	27,472,225.05	30,620,872.35	31,641,680.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.0%	13.9%	15.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.0%**	**4.6%**	**5.0%**

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(252,315.55)	19,103,352.41	1.3%	Met
Second Prior Year (2018-19)	504,748.16	21,163,396.71	N/A	Met
First Prior Year (2019-20)	(700,728.00)	22,450,292.00	3.1%	Met
Budget Year (2020-21) (Information only)	(2,122,946.00)	22,176,677.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 2,058

District's Fund Balance Standard Percentage Level: **1.0%**

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2017-18)	4,749,636.00	5,526,170.75	N/A	Met
Second Prior Year (2018-19)	5,012,370.00	5,273,855.20	N/A	Met
First Prior Year (2019-20)	4,808,248.00	5,778,603.00	N/A	Met
Budget Year (2020-21) (Information only)	5,077,875.00			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or $71,000 (greater of)	0	to	300
4% or $71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,053	2,105	2,145
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	31,813,793.00	30,858,793.00	31,002,793.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	31,813,793.00	30,858,793.00	31,002,793.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	954,413.79	925,763.79	930,083.79
6. Reserve Standard - by Amount ($71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**954,413.79**	**925,763.79**	**930,083.79**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,693,593.00	1,328,489.00	
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	(207,088.00)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,693,593.00	1,328,489.00	(207,088.00)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.47%	4.31%	-0.67%
District's Reserve Standard (Section 10B, Line 7):	**954,413.79**	**925,763.79**	**930,083.79**
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation: (required if NOT met)

It is projected that the District will not meet the 3% minimum reserve requirement in the 2nd subsequent year.

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — Yes

1b. If Yes, identify the expenditures:

The District will be paying the salary and benefits of a certificated employee out on long term leave at the same time it is paying the salary and benefits for the replacement that has been hired. The district also is paying two months of health insurance premiums for employees that have been non-reelected.

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2019-20)	(5,008,576.00)			
Budget Year (2020-21)	(4,330,487.00)	(678,089.00)	-13.5%	Not Met
1st Subsequent Year (2021-22)	(4,069,831.00)	(260,656.00)	-6.0%	Met
2nd Subsequent Year (2022-23)	(4,555,308.00)	485,477.00	11.9%	Not Met
1b. **Transfers In, General Fund ***				
First Prior Year (2019-20)	13,000.00			
Budget Year (2020-21)	16,000.00	3,000.00	23.1%	Met
1st Subsequent Year (2021-22)	16,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	16,000.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2019-20)	191,678.00			
Budget Year (2020-21)	224,078.00	32,400.00	16.9%	Not Met
1st Subsequent Year (2021-22)	224,078.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	224,078.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)
2020/21 contributions to special education are reduced to reflect additional income received through a new funding allocation formula implemented by the SELPA. It also assumes no contribution to CTEIG for salaries/benefits for CTE teachers as the allocation for that year has been significantly increased. 2022/23 takes into account that there will not be any ESSER funding available to pay for unrestricted expenditures as planed for the prior year.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation: (required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The transfer to the Cafeteria Fund has been increased to cover the projected deficit in Fund 13.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases				
Certificates of Participation				
General Obligation Bonds	14	Fund 51 Local tax assessments and interest iinc	Fund 51 objects 7433 & 7434	11,218,984
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
California Energy Commission Loan	7	Savings on electricity by installing solar	Fund 01 object 7439 (0% interest loan)	2,210,526
TOTAL:				13,429,510

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	1,660,671	1,811,611	1,752,455	1,805,391
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
California Energy Commission Loan	294,737	294,737	294,737	294,737
Total Annual Payments:	1,955,408	2,106,348	2,047,192	2,100,128
Has total annual payment increased over prior year (2019-20)?		**Yes**	**Yes**	**Yes**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation: (required if Yes to increase in total annual payments)

GO bond payments are funded with tax revenue for which assessments will be adjusted annually.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation: (required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — Yes

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Employees must be 55 years of age and have worked 10 years with the District to quallify for retiree benefits. Certificated health benefits are uncapped. Certificated retirees contribute towards expanded dental benefits. Administrator, Confidential/Supervisory and Classified group benefits are capped at the active cap at the time of retirement. These employees are required to pay for any premiums in excess of the cap.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Pay-as-you-go

   b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	11,069,690.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	11,069,690.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	843,186.00	843,186.00	843,186.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	625,430.00	440,021.00	331,942.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	625,430.00	440,021.00	331,942.00
d. Number of retirees receiving OPEB benefits	29	23	16

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

   No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:
The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	114.7	121.6	119.6	119.6

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	106,000	

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	2,528,119	2,555,496	2,677,405
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	4.0%	4.0%	4.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	0	0
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Attrition (layoffs and retirements)

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	84.5	96.0	95.3	95.3

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

   If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

   If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

   If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
   If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
   If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 52,000

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,197,393	1,187,763	1,187,763
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	0	0	0
3.	Percent change in step & column over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Attrition (layoffs and retirements)

		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	18.7	18.9	18.9	18.9

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 22,000

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	204,828	204,828	204,828
3. Percent of H&W cost paid by employer	0.0%	0.0%	0.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	0	0	0
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	15,600	15,600	15,600
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	N/A

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	No

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	Yes
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

MULTI-YEAR PROJECTIONS

Budget Assumptions for 2020/21

Multi-year Projection

A multi-year projection is included in the MYP section for 2021/22 and 2022/23. Multi-year projections are the mathematical result of today's decisions based on a given set of assumptions. Projections are expected to change as various factors change. They should not be viewed as a prediction.

Assumptions used in the projections include:

- 2.48% COLA and 3.2% COLAs for 2021/22 and 2022/23, respectively, negated by base grant proration factors of -12.18% in the first year and -14.95% in the second year
- Funded ADA of 2,053 for 2021/22 and 2,105 for 2022/23.
- Includes estimated step and column increases.
- Uncapped health benefits estimated to increase 4.33%.
- Reduces retiree benefits as individuals reach the 65 years of age limit.
- Insurance and utilities costs projected to increase 5%.
- Savings on electrical costs from solar project are anticipated to pay California Energy Commission loan payments.
- STRS rates decrease to 16.02% and increase to 18.1% in 2021/22 and 2022/23, respectively. PERS rates increase to 22.84% and 25.5% in 2021/22 and 2022/23, respectively.
- No School Emergency Relief, Low Performing Students Block or K12 Strong Workforce Grant funds available
- Carryover of School Emergency Relief Funding to be used to fund unrestricted obligations in 2021/22
- CTEIG funded at 50% of the 2019/20 level
- Deficit spending in both years
- 4% reserves projected for 2021/22, no reserves remaining in 2022/23
- **Based on the multi-year projection, the District may not be able to meet its obligations in 2021/22, and will not be able to meet its obligations in 2022/23.**

Unrestricted Multi-year Projection

	Original Budgt 2020/21		2021/22		2022/23	
Revenue Limit Sources	22,929,916		23,385,785		23,815,237	
Federal Revenues	-		-		-	
Other State	458,791		458,791		458,791	
Other Local	979,511		979,511		979,511	
Other Financing	(4,314,487)		(4,053,831)		(4,539,308)	
Total	20,053,731		20,770,256		20,714,231	
Certificated	9,268,709		9,181,709		9,181,709	
Classified	3,339,534		3,339,534		3,339,534	
Benefits	6,460,859		6,382,859		6,654,859	
Books and Supplies	661,522		661,522		661,522	
Services	2,018,635		2,135,635		2,128,635	
Capital Outlay	130,326		130,326		130,326	
Other Outgo	340,737		340,737		340,737	
Indirect	(267,723)		(228,723)		(228,723)	
Other Financing Uses	224,078		224,078		224,078	
Necessary Budget Reductio	-				-	
Total	22,176,677		22,167,677		22,432,677	
Net Increase(Decrease)	(2,122,946)		(1,397,421)		(1,718,446)	
Beginning Fund Balance	5,077,875		2,954,929		1,557,508	
Ending Fund Balance	2,954,929		1,557,508		(160,938)	
Revolving Fund	6,150		6,150		6,150	
Prepaid Expenses	40,000		40,000		40,000	
Econ Uncert (3% Required)	954,414	3%	925,764	3%		3%
Econ Uncert (9% BP 3100)	1,739,179	5%	402,725	1%		0%
Assigned (Board, Mand Cost)	215,186	1%	182,869	1%		0%
Undesignated/Unappropriated		0%	0	0%	(207,088)	-1%
	2,954,929		1,557,508		(160,938)	

Board Policy 3100 states "To protect the district against unforeseen circumstances such as revenue shortfalls and unanticipated expenditures, the Board intends to maintain a minimum unassigned fund balance which includes a reserve of economic uncertainties equal to at least one and one-half months of general fund operating expenditures, or 12 percent of general fund expenditures and other financing uses."

Restricted Multi-year Projection

	Original Budget 2020/21	2021/22	2022/23
RL Transfers	-	-	-
Federal Revenues	2,126,151	1,520,151	1,520,151
Other State	3,237,005	2,016,005	2,016,005
Other Local	487,652	487,652	487,652
Other Financing	4,330,487	4,069,831	4,555,308
Total	10,181,295	8,093,639	8,579,116
Certificated	2,161,839	2,009,839	2,009,839
Classified	1,482,909	1,457,909	1,457,909
Benefits	2,991,155	2,957,155	3,052,155
Books and Supplies	1,212,437	623,437	407,437
Services	911,408	804,408	804,408
Capital Outlay		-	-
Other Outgo	687,284	687,284	687,284
Indirect	190,084	151,084	151,084
Other Financing Uses	-	-	-
Total	9,637,116	8,691,116	8,570,116
Net Increase(Decrease)	544,179	(597,477)	9,000
Beginning Fund Balance	112,126	656,305	58,828
Ending Fund Balance	656,305	58,828	67,828
Medi-cal LEA Billing	49,828	58,828	67,828
ESSER	606,477		
Fund Balance Reserves	656,305	58,828	67,828

Oroville Union High School District
2020-21 MYP Assumptions for the Original Budget

UNRESTRICTED

	RL Sources	Federal	Other State	Other Local	Transfers In	Other Sources	Contributions to Rest Prog	Total Revenue	Certificated Salaries	Classified Salaries	Benefits	Books/ Supplies	Services/ Other Oper	Captial Outlay	Other Outgo	Indirect	Other Financing	Total Expenditures	
2020-21 Original Budget	22,929,916		458,791	979,511	16,000		(4,330,487)	20,053,731	9,268,709	3,339,534	6,460,859	661,522	2,018,635	130,326	340,737	(267,723)	224,078	22,176,677	(2,122,946)
2.48% COLA, -12.18% deficit factor, 2.110 ADA Funded at current year level	455,869																		
Step & Cost Increments (3 yr average) (see note)																			
Estimated change in H & W premiums (4.33% increase for uncapped certificated)											99,000								
Change in retiree H&W - 6% increase in premiums netted against drop of retirees as they turn 65											(185,000)								
STRS rate increases to 16.02%											(12,000)								
PERS rate increases to 22.84%											66,000								
Non Re-elect H&W (July & August) in PY											(11,000)								
Cost of teacher on LT absence									(87,000)		(35,000)								
Increase in Property & Liability (5%)													25,000						
Increase in Utilities (5%)													32,000						
Additional costs on technology licence renewal schedule (Oddysseyware & Resd 180 due)													91,000						
No Board Election													(31,000)						
To balance 7310's																39,000			
Adjust contributions to restricted							260,656												
2021-2022 Projections	23,385,785	-	458,791	979,511	16,000	-	(4,069,831)	20,770,256	9,181,709	3,339,534	6,362,859	661,522	2,135,635	130,326	340,737	(228,723)	224,078	22,167,677	
3.26% COLA, -14.95% proration factor, ADA 2.140 Funded at current year level	429,452																		
Step & Cost increments (3 yr average) (see note)																			
Estimated change in H & W premiums (4.33% increase for uncapped certificated)											104,000								
Change in retiree H&W - 6% increase in premiums netted against drop of retirees as they turn 65											(108,000)								
STRS rate increases to 18.1%											194,000								
PERS rate increases to 25.5%											82,000								
Increase in Property & Liability (5%)													25,000						
Increase in Utilities (5%)													32,000						
Savings from technology licence renewal schedule													(95,000)						
Board Election													31,000						
Adjust contributions to restricted							(485,477)												
2022-2023 Projections	23,815,237	-	458,791	979,511	16,000	-	(4,555,308)	20,714,231	9,181,709	3,339,534	6,654,859	661,522	2,128,635	130,326	340,737	(228,723)	224,078	22,432,677	

Oroville Union High School District
2020-21 MYP Assumptions for the Original Budget

RESTRICTED

	RL Transfers	Federal Rev	Other State	Other Local	Other Financing Sources	Total Revenue	Certificated Salaries	Classified Salaries	Benefits	Books/ Supplies	Services/ Other Oper	Capital Outlay	Other Outgo	Indirect	Other Financing Uses	Total Expenditures	
2020-21 Original Budget		2,126,151	3,237,005	487,652	4,330,487	10,181,295	2,161,839	1,482,909	2,991,155	1,212,437	911,408		687,284	190,084		9,637,116	544,179
Step & Cost Increments (3 yr average) (see note)																	
Estimated change in H & W premiums (4.33% increase for uncapped certificated)					14,000				17,000	(3,000)							
STRS rate increases to 16.02%					(2,000)				(3,000)	1,000							
PERS rate increases to 22.84%					27,000				29,000	(2,000)							
ESSER funding in PY. Used for re-opening expenses with the remainder funding unrestricted expenses		(606,000)			(406,000)					200,000							
20-21 CTEIG			(884,000)				(130,000)		(70,000)	(704,000)	(50,000)			(30,000)			
21-22 CTEIG (50% of 19/20 allocation)			93,000		107,000		130,000		70,000								
K12 SWF Grant included in PY			(330,000)				(107,000)	(25,000)	(66,000)	(75,000)	(50,000)			(7,000)			
Low Performing Students Block grant expenses in PY							(45,000)		(11,000)	(6,000)	(7,000)			(2,000)			
Balance Resources					(656)												
2021-2022 Projections	-	1,520,151	2,016,005	487,652	4,069,831	8,093,639	2,009,839	1,457,909	2,957,155	623,437	804,408	-	687,284	151,084	-	8,691,116	(597,477)
Step & Cost Increments (3 yr average) (see note)																	
Estimated change in H & W premiums (4.33% increase for uncapped certificated)					15,000				16,000	(3,000)							
STRS rate increases to 18.1%					31,000				42,000	(11,000)							
PERS rate increases to 25.5%					33,000				35,000	(2,000)							
ESSER expenses in PY					486,000					(200,000)							
Balance resources					477												
2022-2023 Projections	-	1,520,151	2,016,005	487,652	4,555,308	8,579,116	2,009,839	1,457,909	3,052,155	407,437	804,408	-	687,284	151,084	-	8,570,116	9,000

Note - Step & column movement is estimated by using a 3 year average of costs net of savings from attrition. The current 3 year average results in an overall savings as attrition savings exceeds step/column costs. Instead of reflecting a savings in the MYP, no cost will be shown for step/column movement.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	22,929,916.00	1.99%	23,385,785.00	1.84%	23,815,237.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	458,791.00	0.00%	458,791.00	0.00%	458,791.00
4. Other Local Revenues	8600-8799	979,511.00	0.00%	979,511.00	0.00%	979,511.00
5. Other Financing Sources						
a. Transfers In	8900-8929	16,000.00	0.00%	16,000.00	0.00%	16,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,330,487.00)	-6.02%	(4,069,831.00)	11.93%	(4,555,308.00)
6. Total (Sum lines A1 thru A5c)		20,053,731.00	3.57%	20,770,256.00	-0.27%	20,714,231.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,268,709.00		9,181,709.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(87,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,268,709.00	-0.94%	9,181,709.00	0.00%	9,181,709.00
2. Classified Salaries						
a. Base Salaries				3,339,534.00		3,339,534.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,339,534.00	0.00%	3,339,534.00	0.00%	3,339,534.00
3. Employee Benefits	3000-3999	6,460,859.00	-1.21%	6,382,859.00	4.26%	6,654,859.00
4. Books and Supplies	4000-4999	661,522.00	0.00%	661,522.00	0.00%	661,522.00
5. Services and Other Operating Expenditures	5000-5999	2,018,635.00	5.80%	2,135,635.00	-0.33%	2,128,635.00
6. Capital Outlay	6000-6999	130,326.00	0.00%	130,326.00	0.00%	130,326.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	340,737.00	0.00%	340,737.00	0.00%	340,737.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(267,723.00)	-14.57%	(228,723.00)	0.00%	(228,723.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	224,078.00	0.00%	224,078.00	0.00%	224,078.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		22,176,677.00	-0.04%	22,167,677.00	1.20%	22,432,677.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,122,946.00)		(1,397,421.00)		(1,718,446.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,077,875.00		2,954,929.00		1,557,508.00
2. Ending Fund Balance (Sum lines C and D1)		2,954,929.00		1,557,508.00		(160,938.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	46,150.00		46,150.00		46,150.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	215,186.00		182,869.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,693,593.00		1,328,489.00		
2. Unassigned/Unappropriated	9790	0.00		0.00		(207,088.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,954,929.00		1,557,508.00		(160,938.00)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,693,593.00		1,328,489.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(207,088.00)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,693,593.00		1,328,489.00		(207,088.00)

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See MYP Worksheets

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,126,151.00	-28.50%	1,520,151.00	0.00%	1,520,151.00
3. Other State Revenues	8300-8599	3,237,005.00	-37.72%	2,016,005.00	0.00%	2,016,005.00
4. Other Local Revenues	8600-8799	487,652.00	0.00%	487,652.00	0.00%	487,652.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,330,487.00	-6.02%	4,069,831.00	11.93%	4,555,308.00
6. Total (Sum lines A1 thru A5c)		10,181,295.00	-20.50%	8,093,639.00	6.00%	8,579,116.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,161,839.00		2,009,839.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(152,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,161,839.00	-7.03%	2,009,839.00	0.00%	2,009,839.00
2. Classified Salaries						
a. Base Salaries				1,482,909.00		1,457,909.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(25,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,482,909.00	-1.69%	1,457,909.00	0.00%	1,457,909.00
3. Employee Benefits	3000-3999	2,991,155.00	-1.14%	2,957,155.00	3.21%	3,052,155.00
4. Books and Supplies	4000-4999	1,212,437.00	-48.58%	623,437.00	-34.65%	407,437.00
5. Services and Other Operating Expenditures	5000-5999	911,408.00	-11.74%	804,408.00	0.00%	804,408.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	687,284.00	0.00%	687,284.00	0.00%	687,284.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	190,084.00	-20.52%	151,084.00	0.00%	151,084.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,637,116.00	-9.82%	8,691,116.00	-1.39%	8,570,116.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		544,179.00		(597,477.00)		9,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		112,126.00		656,305.00		58,828.00
2. Ending Fund Balance (Sum lines C and D1)		656,305.00		58,828.00		67,828.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	656,305.00		58,828.00		67,828.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		656,305.00		58,828.00		67,828.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

See MYP worksheets

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	22,929,916.00	1.99%	23,385,785.00	1.84%	23,815,237.00
2. Federal Revenues	8100-8299	2,126,151.00	-28.50%	1,520,151.00	0.00%	1,520,151.00
3. Other State Revenues	8300-8599	3,695,796.00	-33.04%	2,474,796.00	0.00%	2,474,796.00
4. Other Local Revenues	8600-8799	1,467,163.00	0.00%	1,467,163.00	0.00%	1,467,163.00
5. Other Financing Sources						
a. Transfers In	8900-8929	16,000.00	0.00%	16,000.00	0.00%	16,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		30,235,026.00	-4.53%	28,863,895.00	1.49%	29,293,347.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,430,548.00		11,191,548.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(239,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,430,548.00	-2.09%	11,191,548.00	0.00%	11,191,548.00
2. Classified Salaries						
a. Base Salaries				4,822,443.00		4,797,443.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(25,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,822,443.00	-0.52%	4,797,443.00	0.00%	4,797,443.00
3. Employee Benefits	3000-3999	9,452,014.00	-1.18%	9,340,014.00	3.93%	9,707,014.00
4. Books and Supplies	4000-4999	1,873,959.00	-31.43%	1,284,959.00	-16.81%	1,068,959.00
5. Services and Other Operating Expenditures	5000-5999	2,930,043.00	0.34%	2,940,043.00	-0.24%	2,933,043.00
6. Capital Outlay	6000-6999	130,326.00	0.00%	130,326.00	0.00%	130,326.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,028,021.00	0.00%	1,028,021.00	0.00%	1,028,021.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(77,639.00)	0.00%	(77,639.00)	0.00%	(77,639.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	224,078.00	0.00%	224,078.00	0.00%	224,078.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		31,813,793.00	-3.00%	30,858,793.00	0.47%	31,002,793.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,578,767.00)		(1,994,898.00)		(1,709,446.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,190,001.00		3,611,234.00		1,616,336.00
2. Ending Fund Balance (Sum lines C and D1)		3,611,234.00		1,616,336.00		(93,110.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	46,150.00		46,150.00		46,150.00
b. Restricted	9740	656,305.00		58,828.00		67,828.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	215,186.00		182,869.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,693,593.00		1,328,489.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(207,088.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,611,234.00		1,616,336.00		(93,110.00)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,693,593.00		1,328,489.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(207,088.00)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,693,593.00		1,328,489.00		(207,088.00)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.47%		4.31%		-0.67%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,053.30		2,105.44		2,144.77
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		31,813,793.00		30,858,793.00		31,002,793.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		31,813,793.00		30,858,793.00		31,002,793.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		954,413.79		925,763.79		930,083.79
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		954,413.79		925,763.79		930,083.79
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

CASH FLOWS

Budget Assumptions for 2020/21

Cash Flow Assumptions

A cash flow projection is included in the Cash Flows section for 2020/21. The cash balance is projected to run negative by the end of the year.

Assumptions used in this projection include:

- Receipt of principal apportionment and other state revenue included in the principal apportionment is State's principal apportionment payment schedule, adjusted for the funding deferrals included in the State's May Revise budget. A portion of state aid will be allocated from the Education Protection Account (EPA) and will be paid on a quarterly basis.

- 50% of the federal Special Education funding will be received in February, 25% in April, and 25% after the end of the year. State Special Education funding is scheduled using the same payment schedule and deferrals used for principal apportionments.

- The Governor's May Revise includes deferrals of apportionment payments for State Aid and State Special Education funding. 100% of the June 2020 apportionment will be paid in July. In the following year, 22% of the April 2021 apportionment, 100% of the May 2021 apportionment and 100% of the June 2021 apportionment will be paid after the year has ended.

- Most Federal funding, Lottery, interest income and transfers in from the Capital Facilities Fund are expected to be received quarterly.

- Special Education pass-through funds are allocated based on a schedule provided by BCOE.

- Transportation revenue received from the elementary district for services is anticipated to be received in January and June.

- An interfund transfer to the Cafeteria fund is scheduled for April 2021.

- All other revenue sources and expenditures are based on prior year receipts and disbursements.

- **Cash is projected to drop in May with a $1.5 million negative cash balance anticipated for June. The District will pursue temporary borrowing solutions to backfill the apportionment deferrals that are attributing to this situation.**

Oroville Union High School District
2020-2021 Cash Flow Analysis

	Estimated												Accruals	Total
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June		
A BEGINNING CASH	2,149,927.21	3,804,168.15	4,434,369.86	4,883,325.52	4,397,790.21	2,894,146.44	4,870,847.60	4,057,176.24	4,014,316.45	2,995,927.42	2,698,160.63	769,294.08		
B RECEIPTS														
Revenue Limit	1,930,615.35	1,913,003.19	2,649,391.78	1,911,434.34	428,361.32	4,224,858.23	1,163,238.32	883,392.51	1,413,075.54	2,175,961.31	412,840.72	412,840.72	3,410,902.67	22,929,916.00
State Aid	1,930,615.35	1,930,615.35	2,684,616.10	1,930,615.35	0.00	754,000.75	772,246.14	875,212.29	1,454,170.58	123,229.89	0.00	0.00	3,431,450.19	15,886,772.00
Property Tax	0.00	0.00	0.00	4,301.87	451,844.20	3,494,340.36	414,475.06	31,663.10	0.00	2,073,278.94	433,388.24	433,388.24	0.00	7,336,680.00
In-Lieu	0.00	-17,612.16	-35,224.32	-23,482.88	-23,482.88	-23,482.88	-23,482.88	-23,482.88	-41,095.04	-20,547.52	-20,547.52	-20,547.52	-20,547.52	-293,536.00
Federal Revenues	0.00	2,292.39	0.00	13,823.61	386,568.73	583.05	58,358.56	598,031.97	23,776.89	27,114.33	507,002.40	8,754.59	499,844.50	2,126,151.00
Other State Sources	38,170.30	1,049,060.33	311,233.78	75,286.26	199,356.71	81,086.27	187,831.00	75,286.26	69,270.45	141,934.13	1,942.10	111,459.36	321,187.05	3,695,796.00
Other Local Revenues	1,144.75	7,069.92	11,377.08	20,463.51	2,010.60	36,740.71	709,638.84	36,443.83	6,646.78	31,374.58	314,316.71	396,272.27	34,174.43	1,607,674.00
Interfund Transfers In	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00	16,000.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	1,969,930.40	2,971,425.83	2,976,002.64	2,021,007.72	1,016,297.35	4,347,268.26	2,119,066.72	1,593,154.57	1,516,769.66	2,376,384.35	1,236,101.92	933,326.93	4,266,108.65	30,375,537.00
C DISBURSEMENTS														
Salaries & Benefits	602,857.50	1,941,482.32	2,678,478.23	2,053,829.06	2,255,585.84	2,164,332.17	2,071,772.15	2,191,850.58	2,359,571.96	2,133,988.67	2,133,642.76	2,133,642.76	0.00	25,705,005.00
Operating Expenditures	541,184.95	404,759.81	382,822.74	452,713.96	264,355.28	206,234.94	860,965.94	217,349.78	175,586.72	316,084.47	1,031,325.70	1,031,325.70	0.00	5,884,710.00
Transfers Out - Adult Ed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out - Cafeteria	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	224,078.00	0.00	0.00	0.00	224,078.00
TOTAL DISBURSEMENTS	1,144,042.45	2,346,242.13	3,061,300.98	2,506,543.02	2,519,941.13	2,370,567.10	2,932,738.08	2,409,200.36	2,535,158.68	2,674,151.15	3,164,968.46	3,164,968.46	0.00	31,813,793.00
D BALANCE SHEET TRANSACTIONS														
Cash not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	956,290.00	5,018.00	534,254.00	0.00	0.00	0.00	0.00	773,186.00	0.00	0.00	0.00	0.00	0.00	2,268,748.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Assets	956,290.00	5,018.00	534,254.00	0.00	0.00	0.00	0.00	773,186.00	0.00	0.00	0.00	0.00	0.00	2,268,748.00
Accounts Payable	127,937.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,937.00
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Liabilities	127,937.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,937.00
Total Balance Sheet	828,353.00	5,018.00	534,254.00	0.00	0.00	0.00	0.00	773,186.00	0.00	0.00	0.00	0.00	0.00	2,396,685.00
E NET INCREASE/DECREASE (B - C + D)	1,654,240.94	630,201.70	448,955.66	-485,535.31	-1,503,643.77	1,976,701.16	-813,671.36	-42,859.79	-1,018,389.02	-297,766.80	-1,928,866.54	-2,231,641.53	4,266,108.65	958,429.00
F ENDING CASH (A + E)	3,804,168.15	4,434,369.86	4,883,325.52	4,397,790.21	2,894,146.44	4,870,847.60	4,057,176.24	4,014,316.45	2,995,927.42	2,698,160.63	769,294.08	(1,462,347.44)	4,266,108.65	958,429.00
Auditors Ending Cash	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	3,804,168.15	4,434,369.86	4,883,325.52	4,397,790.21	2,894,146.44	4,870,847.60	4,057,176.24	4,014,316.45	2,995,927.42	2,698,160.63	769,294.08	-1,462,347.44		
10%	380,416.82	443,436.99	488,332.55	439,779.02	289,414.64	487,084.76	405,717.62	401,431.64	299,592.74	269,816.06	76,929.41	-146,234.74		

2019/2020 Actual		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total	
B RECEIPTS															
Principal Apportionment															
Property Tax	19/20 cash flow	0.00	0.00	0.00	4,301.87	451,844.20	3,494,340.36	414,475.06	31,663.10	0.00	2,073,278.94	433,388.24	433,388.24	7,336,680	
Federal Revenues															
Other Federal Revenue	19/20 cash flow	0.00	28,106.00	0.00	169,485.40	101,958.69	7,148.52	715,509.58	13,734.60	291,518.36	31,752.76	87,759.94	107,336.27	1,554,310	
Other State Revenues															
All Other State Revenue	19/20 cash flow	0.00	257,141.03	110,727.84	62,852.00	187,706.00	118,255.99	77,608.00	62,852.00	136,649.00	203,086.16	18,551.69	119,280.29	1,354,710	
Other Local Revenues															
Interagency services - all other	19/20 cash flow	0.00	0.00	0.00	0.00	0.00	343,795.00	0.00	0.00	0.00	0.00	0.00	343,795.00	687,590	
Other Local	19/20 cash flow	1,903.49	11,755.91	18,917.88	2,849.24	2,397.26	17,102.95	133,377.52	56,455.50	7,679.08	20,992.24	21,425.97	21,425.97	316,783	
C DISBURSEMENTS															
Salaries & Benefits	19/20 cash flow	581,557.99	1,872,887.95	2,583,845.12	1,981,265.38	2,175,393.91	2,087,864.31	1,998,574.52	2,114,410.47	2,276,206.10	2,058,592.88	2,058,259.19	2,058,259.19	23,847,617	
Operating Expenditures	19/20 cash flow	579,375.73	433,323.23	409,838.09	484,661.45	283,310.52	220,788.69	921,723.28	232,687.90	187,977.67	338,390.18	1,104,105.13	1,104,105.13	6,299,967	

Table for Percentages		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Total %	
B RECEIPTS															
Principal Apportionment															
State Aid	E C Princ Appt Schedule	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	20.00%	20.00%	20.00%	0.00%	0.00%	126.00%	Recerts Feb & June
State Aid Ad Ed Transfer	E C Princ Appt Schedule	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	20.00%	20.00%	20.00%	0.00%	0.00%	126.00%	Recerts Feb & June
EPA	E.C. Princ Appt Schedule			25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	0.00%	75.00%	Recerts Feb & June
Property Tax	PY %	0.00%	0.00%	0.00%	0.06%	6.16%	47.63%	5.65%	0.43%	0.00%	28.26%	5.91%	5.91%	100.00%	*
In-Lieu	In-Lieu w/s	0.00%	6.00%	12.00%	8.00%	8.00%	8.00%	8.00%	8.00%	14.00%	7.00%	7.00%	7.00%	93.00%	
Federal Revenues															
Special Ed Entitlement	50% Feb, 25% May, Bal Accr	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
Other Federal Revenue															
VEA	50% Jan, 25% Apr Bal Accr	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	25.00%	25.00%	0.00%	75.00%	
Title I	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
Title II	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
Title IV	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
ESSERF	Quarterly	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	75.00%	
All Other Federal Rev	PY %	0.00%	1.81%	0.00%	10.90%	6.56%	0.46%	46.03%	0.88%	18.76%	2.04%	5.65%	6.91%	100.00%	*
Other State Revenues															
Special Ed Master Plan	E C Princ Appt Schedule	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	20.00%	20.00%	20.00%	0.00%	0.00%	115.00%	Recerts Feb & June
Home-to-School Transportation	5-5-9	0.00%	10.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	
Economic Impact Aid	EIA Letter	0.00%	0.00%	0.00%	18.00%	16.00%	0.00%	0.00%	24.00%	20.00%	0.00%	20.00%	0.00%	100.00%	
Spec Ed Transportation	5-5-9	0.00%	10.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	
Lottery	Rec Qtrly (following month)	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	
Other State Revenue															
Small Sch Bus Replacement	December	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
Paid with Princ Applmt	E C Princ Appt Schedule	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	20.00%	20.00%	20.00%	0.00%	0.00%	126.00%	Recerts Feb & June
5 - 5 - 9 Prog (Cal Cons)	see schedules	0.00%	10.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	
K12Strong		0.00%	0.00%	70.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	30.00%	100.00%	
CTEG		0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
All other State Rev	PY %	0.00%	18.98%	8.17%	4.64%	13.86%	8.73%	5.73%	4.64%	10.09%	14.99%	1.37%	8.80%	100.00%	*
Other Local Revenues															
Interest	Rec Qtrly (following month)	0.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	75.00%	
Interagency services															
Transp OE Home to Sch	50% Jan & June	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%	100.00%	
SDC Pass Through	pass-thru schedule	0.00%	0.00%	0.00%	0.00%	0.06%	5.43%	52.02%	0.51%	0.42%	0.00%	33.00%	5.41%	96.84%	3,163 Acc Dec 2021
E-Rate	PY%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	
Other Local Revenue	PY%	0.50%	3.71%	5.97%	0.90%	0.91%	5.40%	42.10%	17.82%	2.42%	6.63%	6.76%	6.76%	100.00%	*
Interfund Transfers In	Qtrly	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	0.00%	0.00%	25.00%	100.00%	
C DISBURSEMENTS															
Salaries & Benefits	PY %	2.44%	7.85%	10.83%	8.31%	9.12%	8.76%	8.38%	8.87%	9.54%	8.63%	8.63%	8.63%	100.00%	*
Prepaids	Accrual only	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Deferred Pyrl ded in 18-19	Est &(Actl amt from pyrl report)	0.00%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	9.09%	100.00%	
Operating Expenditures	PY %	9.20%	6.88%	6.51%	7.69%	4.49%	3.50%	14.63%	3.69%	2.98%	5.37%	17.53%	17.53%	100.00%	*
Transfers Out - Adult Ed	P A w/s %	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	20.00%	20.00%	20.00%	0.00%	0.00%	126.00%	Recerts Feb & June
Transfers Out - Cafeteria	April	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	
D BALANCE SHEET TRANSACTIONS															
Assets and Deferred Outflows		0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
Cash Not in Treasury		0.00%	0.00%	0.00%	0.00%	12.50%	12.50%	12.50%	12.50%	12.50%	0.00%	0.00%	0.00%	100.00%	
Accounts Receivable		0.00%	0.00%	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
Due from other Funds		0.00%	0.00%	0.00%	0.00%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	100.00%	
Prepaid Expenditures		0.00%	0.00%	0.00%	0.00%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	100.00%	
Other Current Assets		0.00%	0.00%	0.00%	0.00%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	100.00%	
Deferred Outflows of Resrcs		0.00%	0.00%	0.00%	0.00%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	100.00%	
Undefined Objects		0.00%	0.00%	0.00%	0.00%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	100.00%	
SUBTOTAL ASSETS		0.00%	0.00%	0.00%	0.00%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	100.00%	
Liabilities and Deferred Inflows															
Accounts Payable		0.00%	0.00%	0.00%	0.00%	50.00%	50.00%	0.00%	0.00%	20.00%	20.00%	0.00%	40.00%	180.00%	fix in June
Due to Other Funds		0.00%	0.00%	0.00%	0.00%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	100.00%	
Current Loans		0.00%	0.00%	0.00%	0.00%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	100.00%	Recerts Feb & June
Unearned Revenues		0.00%	0.00%	0.00%	0.00%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	100.00%	
Deferred Inflows of Resrcs		0.00%	0.00%	0.00%	0.00%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	100.00%	
Undefined Objects															
SUBTOTAL LIABILITIES															
Nonoperating															
Suspense Clearing		0.00%	0.00%	0.00%	0.00%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	100.00%	

Oroville Union High School District
2020-2021 Entry worksheet

	OUHSD Assumptions	Estimated July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Accruals	Total	Recert Amt
B RECEIPTS																
Principal Apportionment																
State Aid	E C Princ Appt Schedule	1,930,615.35	1,930,615.35	1,930,615.35	1,930,615.35	0.00	0.00	772,246.14	875,212.29	700,169.83	123,229.89	0.00	0.00	2,677,449.44	12,870,769.00	12,870,769.00
Prior Year Adj (8019)	E C Princ Appt Schedule	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EPA	Quarterly	0.00	0.00	754,000.75	0.00	0.00	754,000.75	0.00	0.00	754,000.75	0.00	0.00	0.00	754,000.75	3,016,003.00	0.00
Property Tax	Prior Year %	0.00	0.00	0.00	4,301.87	451,844.20	3,494,340.36	414,475.06	31,663.10	0.00	2,073,278.94	433,388.24	433,388.24	0.00	7,336,680.00	
In-Lieu	BCOE W/S	0.00	-17,612.16	-35,224.32	-23,482.88	-23,482.88	-23,482.88	-23,482.88	-23,482.88	-41,095.04	-20,547.52	-20,547.52	-20,547.52	-20,547.52	-293,536.00	
Total Apportionment		1,930,615.35	1,913,003.19	2,649,391.78	1,911,434.34	428,361.32	4,224,858.23	1,163,238.32	883,392.51	1,413,075.54	2,175,961.31	412,840.72	412,840.72	3,410,902.67	22,929,916.00	
Federal Revenues																
Special Ed Entitlement	50% Feb, 25% May, Bal Accr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	194,134.50	0.00	0.00	97,067.25	0.00	97,067.25	388,269.00	
Other Federal Revenue																
VEA	50% Feb 25% Apr Bal Accr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,524.50	0.00	24,524.50	24,524.50	0.00	24,524.50	98,098.00	
Title I	Quarterly	0.00	0.00	0.00	0.00	184,109.25	0.00	0.00	184,109.25	0.00	0.00	184,109.25	0.00	184,109.25	736,437.00	
Title II	Quarterly	0.00	0.00	0.00	0.00	29,000.00	0.00	0.00	29,000.00	0.00	0.00	29,000.00	0.00	29,000.00	116,000.00	
Title IV	Quarterly	0.00	0.00	0.00	0.00	13,524.25	0.00	0.00	13,524.25	0.00	0.00	13,524.25	0.00	13,524.25	54,097.00	
ESSERF	Quarterly	0.00	0.00	0.00	0.00	151,619.25	0.00	0.00	151,619.25	0.00	0.00	151,619.25	0.00	151,619.25	606,477.00	
All Other Federal Rev	Prior Year %	0.00	2,292.39	0.00	13,823.61	8,315.98	583.05	58,358.56	1,120.22	23,776.89	2,589.83	7,157.90	8,754.59	0.00	126,773.00	
Deferred Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Federal		0.00	2,292.39	0.00	13,823.61	386,568.73	583.05	58,358.56	598,031.97	23,776.89	27,114.33	507,002.40	8,754.59	492,844.50	2,126,151.00	
Other State Revenues																
Special Ed Master Plan	E C Princ Appt Schedule	38,170.30	38,170.30	68,706.54	68,706.54	68,706.54	68,706.54	68,706.54	68,706.54	54,965.23	9,673.88	0.00	0.00	210,187.05	783,406.00	
Lottery	Rec Qtrly (following month)	0.00	0.00	0.00	0.00	111,000.00	0.00	111,000.00	0.00	0.00	111,000.00	0.00	0.00	111,000.00	444,000.00	
Other State Revenue																
STRS on-behalf pension		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,032,692.00	
Paid with Princ Apptmt	E C Princ Appt Schedule	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
K12Strong	70% Sept / 30% June	0.00	0.00	230,935.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98,972.40	0.00	0.00	329,908.00	
CTEG	August	0.00	983,971.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	983,971.00	
All other State Rev	Prior Year %	0.00	26,919.03	11,591.64	6,579.72	19,650.17	12,379.73	8,124.46	6,579.72	14,305.22	21,260.25	1,942.10	12,486.96	0.00	141,819.00	
Deferred Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total State Revenue		38,170.30	1,049,060.33	311,233.78	75,286.26	199,356.71	81,086.27	187,831.00	75,286.26	69,270.45	141,934.13	1,942.10	111,459.36	321,187.05	3,695,796.00	
Other Local Revenues																
Interest	Rec Qtrly (following month)	0.00	0.00	0.00	18,750.00	0.00	0.00	18,750.00	0.00	0.00	18,750.00	0.00	0.00	18,750.00	75,000.00	
Interagency services																
Transp OE Home to Sch	50% Jan & June	0.00	0.00	0.00	0.00	0.00	0.00	357,000.00	0.00	0.00	0.00	0.00	357,000.00	0.00	714,000.00	
SDC Pass Through	pass thru schedule	0.00	0.00	0.00	0.00	268.21	26,455.12	253,676.57	2,491.90	2,028.63	0.00	160,920.28	26,386.85	15,424.43	487,652.00	
Oro Elem Bus Replc	one time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E-Rate		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,511.00	0.00	0.00	140,511.00	
Other Local Revenue	Prior Year %	1,144.75	7,099.92	11,377.08	1,713.51	1,742.39	10,285.59	80,212.27	33,951.93	4,518.14	12,624.58	12,885.42	12,885.42	0.00	190,511.00	
Total Local Revenue		1,144.75	7,099.92	11,377.08	20,463.51	2,010.60	36,740.71	709,638.84	36,443.83	6,546.78	31,374.58	314,316.71	396,272.27	34,174.43	1,607,674.00	
Interfund Transfers In	Quarterly	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00	16,000.00	
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS		1,969,930.40	2,971,425.83	2,976,002.64	2,021,007.72	1,016,297.35	4,347,268.26	2,119,066.72	1,593,154.57	1,516,769.66	2,376,384.35	1,236,101.93	933,326.93	4,266,108.65	30,375,537.00	
C DISBURSEMENTS																
Salaries & Benefits	PY %	602,857.50	1,941,482.32	2,678,478.23	2,053,829.06	2,255,585.84	2,164,332.17	2,071,772.15	2,191,850.58	2,359,571.96	2,133,988.67	2,133,642.78	2,133,642.78	0.00	24,721,034.00	
STRS on-behalf pension		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		983,971.00	
Total Salary and Benefits		602,857.50	1,941,482.32	2,678,478.23	2,053,829.06	2,255,585.84	2,164,332.17	2,071,772.15	2,191,850.58	2,359,571.96	2,133,988.67	2,133,642.78	2,133,642.78	0.00	25,705,005.00	
Operating Expenditures	PY %	541,184.95	404,759.81	382,822.74	452,713.96	264,355.28	206,234.94	860,965.94	217,349.78	175,586.72	316,084.47	1,031,325.70	1,031,325.70	0.00	5,884,710.00	
Prepaids	Accrual only	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Operatings Expenses		541,184.95	404,759.81	382,822.74	452,713.96	264,355.28	206,234.94	860,965.94	217,349.78	175,586.72	316,084.47	1,031,325.70	1,031,325.70	0.00	5,884,710.00	
Transfers Out - Adult Ed	Apportionment schedule	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers Out - Cafeteria	June	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	224,078.00	0.00	0.00	0.00	224,078.00	
TOTAL DISBURSEMENTS		1,144,042.45	2,346,242.13	3,061,300.96	2,506,543.02	2,519,941.13	2,370,567.10	2,932,738.08	2,409,200.36	2,535,158.68	2,674,151.15	3,164,968.48	3,164,968.48	0.00	31,813,793.00	
D BALANCE SHEET TRANSACTIONS																
Assets and Deferred Outflows																
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	956,290.00	5,018.00	534,254.00	0.00	0.00	0.00	0.00	773,186.00	0.00	0.00	0.00	0.00	0.00	2,268,748.00	
Due from other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resrcs	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Undefined Objects		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS		956,290.00	5,018.00	534,254.00	0.00	0.00	0.00	0.00	773,186.00	0.00	0.00	0.00	0.00	0.00	2,268,748.00	
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	127,937.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,937.00	
Liability Accounts	9544 & 9560 (s/b 0)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due to Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resrcs	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Undefined Objects		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL LIABILITIES		127,937.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,937.00	
Nonoperating																
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		826,353.00	5,018.00	534,254.00	0.00	0.00	0.00	0.00	773,186.00	0.00	0.00	0.00	0.00	0.00	2,396,685.00	

19/20 Accounts Receivable

Description	Amount	July	August	September	October	November	December	January	February
State Aid	1,729,476	956,290							773,186
Fed Special Ed	183,570			183,570					
VEA	63,083			63,083					
Lottery	199,279			199,279					
Interest	5,018		5,018						
Transfer In - Cafeteria	88,322			88,322					
	2,268,748	956,290	5,018	534,254	0	0	0	0	773,186

19/20 Accounts Payable

Description	Amount	July	August	September	October	November	December	January	February	March	April
Prior Year Adjust	102,027	102,027									
Transf to County	25,910	25,910									
	127,937	127,937	0	0	0						